

GOV  
DOC  
CA2  
BC  
FC  
P721  
1983:v.1

UNIVERSITY OF ALBERTA LIBRARY



0 0003 9619 424



Province of British Columbia

GOV PUB

# public accounts

## 1982-83

VOLUME I—FINANCIAL STATEMENTS

Ministry of Finance



EX LIBRIS  
UNIVERSITATIS  
ALBERTÆNSIS

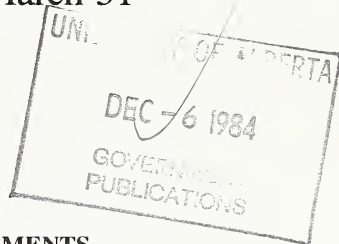
---



Province of British Columbia

# Public Accounts of British Columbia

For the fiscal year ended March 31  
1983



**VOLUME I—FINANCIAL STATEMENTS**

HON. HUGH A. CURTIS  
*Minister of Finance*

## British Columbia Cataloguing in Publication Data

British Columbia. Ministry of Finance.

Public accounts of British Columbia.—1977/78—

Annual.

Continues: British Columbia. Ministry of Finance.

Public accounts. ISSN 0382-2001

Report year ends March 31.

Vols. for 1978/79-1979/80 issued in 2 v.: v. 1.

Financial statements—v. 2. Schedules of payments.

Vols. for 1980/81—issued in 3 v.: v. 1. Financial  
statements—v. 2. Schedule of payments—v. 3.

Trust funds, crown corporations and agencies.

ISSN 0382-2001 = Public Accounts of British Columbia.

1. Finance, Public—British Columbia—Accounting—  
Periodicals. I. Title.

HJ13.B75 354.7110072'31'05

Available to the General Public from:

QUEEN'S PRINTER  
506 Government Street  
Victoria, B.C.  
V8V 4R6

### PRICE

Volume I, II, or III .....	\$11.25 each
Complete set .....	\$28.00



*The Honourable* ROBERT G. ROGERS,  
*Lieutenant Governor of the Province of British Columbia.*

MAY IT PLEASE YOUR HONOUR:

The undersigned has the honour to present the Public Accounts of the Province of British Columbia for the fiscal year ended March 31, 1983.

HUGH A. CURTIS  
*Minister of Finance*

*Ministry of Finance,*  
*Victoria, B.C.*  
*September 30, 1983*

September 30, 1983  
Victoria, B.C.

*The Honourable Hugh A. Curtis*  
*Minister of Finance*

SIR: I have the honour to submit herewith the Public Accounts of the Province of British Columbia for the fiscal year ended March 31, 1983.

Respectfully submitted,

D. B. MARSON  
*Acting Comptroller General*

## ORDER OF PUBLIC ACCOUNTS

### Volume I

Section

Introduction to the Public Accounts	
Summary financial statements of the Province .....	A
Combined General and Special Purpose Funds (Consolidated Revenue Fund) financial statements .....	B
Consolidated financial statements of the Province .....	C
Trust Funds Under Administration .....	D
Details of expenditure by ministerial appropriations and statutory appropriations, and detailed Special Purpose Funds transactions .....	E


### Volume II

Detailed schedules of salaries, wages, travel expenses and other payments.....	F
--	---

### Volume III

Financial statements of Crown corporations and other Government agencies..	G
Trust Funds Under Administration, including pension and superannuation funds administered by the Government .....	H

(A table of contents is provided at the beginning of each section.)



Digitized by the Internet Archive  
in 2017 with funding from  
University of Alberta Libraries

## INTRODUCTION TO THE GOVERNMENT'S FINANCIAL PROCESS

The intent of this introduction is to present readers and users of the financial statements with background information on the financial process of Government, starting with the initial stages of budget preparation, through operating transactions, the reporting functions and finally the review process.

### OVERVIEW OF FINANCIAL PROCESS

The Government's financial process begins with the preparation of the annual budget approximately twelve months before its presentation to the Legislative Assembly. The initial step includes the review of Ministry budget requests by Treasury Board, a six-member committee of Cabinet chaired by the Minister of Finance. Allocations to each Ministry and program are arrived at in conjunction with revenue expectations for the ensuing twelve months and in harmony with Government priorities.

Presentation of the Budget to the Legislature by the Minister of Finance is accompanied by legislation necessary to provide authorization for fiscal and expenditure programs. Since the Provincial Government arranges its spending on a fiscal year from April 1 to the following March 31, the provincial budget and the related legislation are normally presented on Budget Day in the spring.

On Budget Day the Minister of Finance presents the revenue and spending plans for the next twelve month period in a budget speech. This budget speech is published with various supplementary tables and supporting statistical material and is tabled in the Legislature along with a volume listing all the estimates of revenues and spending programs. This volume is called the "Estimates" (sometimes referred to as the "Blue Book"). Spending for programs and services under each ministry is aggregated in the "Estimates" into packages or "votes", so called because the Legislature debates and then votes approval for the composition of each package.

The official spending authority for these Government programs is provided through a statute called the "Supply Act". There are usually several Supply Acts each year since interim spending authority is provided in an Interim Supply Bill (Act) while debate is taking place on each vote. A final Supply Act is passed when all votes have been approved. In addition to the year-to-year approval provided by the Supply Act(s) for ministry programs, continuing expenditure authority is provided in some Ministry Acts to cover special programs such as fire suppression and flood relief. Programs having permanent spending power are referred to as having statutory authority. A final means of obtaining spending authority is by way of Special Warrant. In this case the Lieutenant Governor in Council may authorize the payment of Government monies; approval can be given in this manner only if the Legislature is not in session and if the expenditure is urgently and immediately required for the public good.

In the accounts of the Government financial transactions are recorded in great detail as to program, activity, responsibility centre, supplier, salary and travel expense and follow the formal outline of the Estimates. With the end of each fiscal year a report is prepared for the Legislative Assembly explaining the Government's financial operations. This is achieved by means of financial statements and schedules which are called the Public Accounts.

The Public Accounts are prepared by the Office of the Comptroller General. This department is similar to the Comptroller's section of a large corporation. In addition to being responsible for the preparation of the Public Accounts the Comptroller General is responsible for the accounting and financial systems throughout Government; he must ensure there is proper collection, disposition and recording of public money; he must maintain the central accounts of the Government, issue directives and provide methods by which ministries and staffs shall account for public money. The Public Accounts are a summary reporting of these functions.

The Public Accounts are published along with the Auditor General's opinion on the accounts in several major sections—the Combined Financial Statements (Section B), the Consolidated Financial Statements (Section C) and the Trust Funds Under Administration

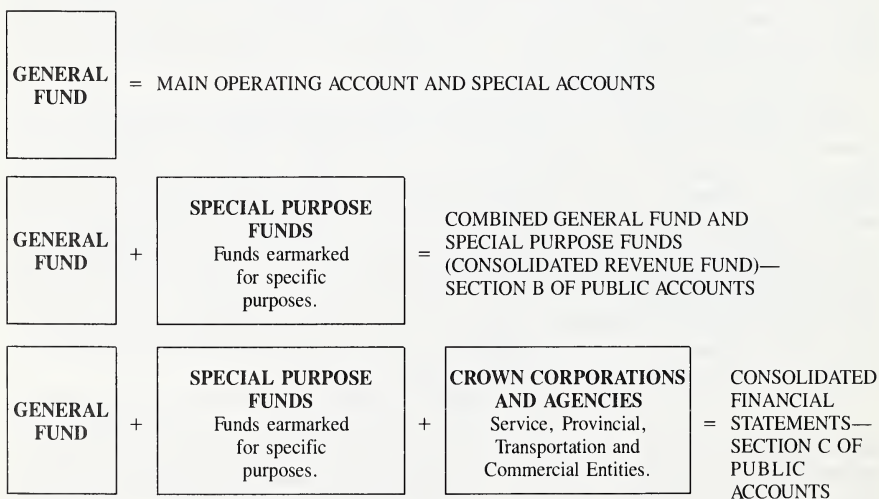
(Section D). In addition to expressing her opinion on the fairness of presentation of the results of the Government's financial statements, the Auditor General also publishes an Annual Report on accounting and financial administration matters resulting from her examination that she considers should be brought to the attention of the Legislative Assembly. The Auditor General's Annual Report is generally tabled with the Legislature about the same time as the Public Accounts.

Once the Legislative Assembly receives the Public Accounts and the Annual Report of the Auditor General a committee, called the Standing Committee on Public Accounts and Economic Affairs, which is comprised of both Government and Opposition member MLA's, is established to assess the financial operations and administration of the Government. Many of the matters addressed by this committee are derived from or are directly related to the Public Accounts.

### AN OUTLINE OF THE PUBLIC ACCOUNTS

The Public Accounts are the documents that contain the audited financial statements of the Government and such other financial information presented to the Legislative Assembly to show compliance with the various statutory authorities. The Public Accounts are prepared by the Comptroller General in accordance with the Government's accounting policies as established by Treasury Board and cover the fiscal year of the Government, which is from April 1 to March 31 of the following year.

The Government carries on its activities through a variety of appropriations, special funds, corporations and agencies:



The Public Accounts, which are in three volumes, contain the following financial statements:

- *Section A Summary Financial Statements*—these statements summarize in simplified form the financial position of the Province, disclosing the recorded assets and liabilities, recording the changes in taxpayers' equity and portraying the operating results for 1982/83.
- *Section B Combined General Fund and Special Purpose Funds (Consolidated Revenue Fund) Financial Statements*—these statements include the accounts of the Consolidated Revenue Fund, combining the activities of the General Fund (main operating account and special accounts), with funds earmarked for specific purposes, Special Purpose Funds.



- *Section C Consolidated Financial Statements*—these statements have been prepared to disclose the economic impact of the Government's activities and they aggregate the Consolidated Revenue Fund, which comprises the financial statements of General Fund and Special Purpose Funds and certain Crown corporations: namely, those Crown corporations which exist to service the Government ("service" corporations) and those Crown corporations which conduct Government programs ("provincial" corporations).
- *Section D Trust Funds Under Administration*—this section contains information on funds held in trust for third parties. The Legislature has no power of appropriation over them.
- *Section E Detailed Ministry Expenditures*—this section contains details of expenditures by ministerial appropriations, together with an analysis of statutory appropriations and Special Purpose Funds transactions.
- *Section F Detailed Schedules of Payments*—this section contains detailed schedules of salaries, wages, travel expenses and other payments.
- *Section G Financial Statements of Crown Corporations and Agencies*—this section contains the latest audited financial statements of Crown corporations and other Government agencies: a list of those entities included in this section is incorporated in Section G.
- *Section H Financial Statements for various Trust Funds Under Administration*—this section contains the latest audited financial statements of the pension and superannuation funds administered by the Government.

The financial statements included in Volume I comprise the following:

- *Balance Sheet*—a statement of financial position, showing recorded assets and liabilities, with the residual difference being net equity. In addition to the recorded assets, the Province owns a significant number of other assets: fixed assets, including highways, bridges and ferries; and Crown land, which includes parks, forests and all other publicly held land in the Province.
- *Statement of Operating Results*—a statement summarizing the items of revenue and expenditure for the fiscal year; the net revenue or expenditure for a year represents the change in net equity for the same period.
- *Statement of Changes in Cash and Temporary Investments*—a statement showing how the operating transactions (being those expenditures and other transactions which affect operating results) and financing transactions (being those transactions such as loans which affect the financial position but not the operating results) have affected the cash and temporary investments position of the Government.
- *Notes to Financial Statements*—these amplify and provide additional information on the amounts included in the financial statements and they form an integral part of the financial statements.



**SUMMARY FINANCIAL STATEMENTS OF THE PROVINCE****CONTENTS**

	Page
Summary of Significant Accounting Policies .....	A 3
Combined General Fund and Special Purpose Funds (Consolidated Revenue Fund)	
—Combined Summary of Changes in Financial Position .....	A 6
—Combined Balance Sheet .....	A 7
—Combined Statement of Operating Results .....	A 8
—Combined Statement of Changes in Cash and Temporary Investments .....	A 9
Consolidated Financial Statements (Consolidated Revenue Fund and Crown Corporations)	
—Consolidated Balance Sheet .....	A 10
—Consolidated Statement of Taxpayers' Equity .....	A 11
—Consolidated Statement of Operating Results .....	A 12
Trust Funds Under Administration	
—Statement of Financial Position .....	A 13
—Statement of Changes in Trust Balances .....	A 14



## SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

### REPORTING ENTITY

The three main areas of interest or reporting entities on which the financial statements contained in these Public Accounts report are as follows:

- Combined General Fund and Special Purpose Funds (Consolidated Revenue Fund)—the accounts included in these statements are those of the General Fund—which includes the main operating accounts of the Government—and Special Purpose Funds—which include earmarked revenues and funds set aside from the General Fund for specific purposes.
- Consolidated Financial Statements—these statements aggregate, on a consistent basis, the accounts of the Combined General Fund and Special Purpose Funds with those of certain Crown corporations: “service” corporations, which exist to service the Government, and “provincial” corporations, which conduct Government activities and complement Government programs. Other Crown corporations—identified as “transportation” companies and “commercial” enterprises—are included in these accounts on an equity basis, whereby the Government’s investment in the entities is adjusted to reflect underlying book values.
- Trust Funds Under Administration—these statements include Superannuation Funds, Sinking Funds, other Managed Trust Funds, and Custodial Deposits. These funds and deposits are held in trust for third parties and the Government has no power of appropriation over them.

In addition to the above main areas, the Public Accounts contain the individual financial statements for all Crown corporations and agencies.

Section A of the Public Accounts is a summary, in simplified form, of the Province’s financial statements. Reference should be made to Sections B, C, and D of the Public Accounts for the audited and detailed financial statements of the Province.

### BASIS OF ACCOUNTING

The accrual basis of accounting is used in the preparation of these financial statements which, for these purposes, is specifically expressed as follows:

#### Revenue:

Payments to the Province from the Federal Government under the *Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977*, including certain taxes on income, are recorded on a cash basis because of the impracticality and uncertainty involved in their estimation. With this exception, all revenue is recorded on an accrual basis.

#### Expenditure:

All expenditures, including the cost of fixed assets, are recorded for all goods received and services rendered during the year, with the exception of accumulated employee sick leave, vacation and other entitlements which are recorded as expenditures as paid.

#### Assets:

All assets are recorded to the extent that they represent claims upon outside parties or items held for resale to outside parties as a result of events and transactions prior to the year-end. Rental payments for leases which transfer the benefits and risks incident to the ownership of certain assets are reported as expenditure at the dates of inception of the leases.

#### Liabilities:

All liabilities are recorded to the extent that they represent claims payable to outside parties as a result of events and transactions prior to the year-end.

### FOREIGN CURRENCY TRANSLATION

Assets and liabilities denominated in foreign currencies have been translated to Canadian dollars at the exchange rate prevailing at the year-end. Foreign currency transactions are translated to Canadian dollars at the exchange rate prevailing at the date of the transaction. Adjustments arising as a result of foreign currency translation are charged or credited to expenditure at the time the adjustments arise.

### CASH AND TEMPORARY INVESTMENTS

Cash balances are shown after deducting outstanding cheques issued prior to the year-end; those issued subsequent to the year-end relating to the previous year are included with accounts payable.

Temporary investments are recorded at the lower of cost or market value.

### ACCOUNTS RECEIVABLE

All amounts receivable at the year-end for work performed, goods supplied or services rendered are recorded as part of the revenue of the fiscal year. Provision is made where collectibility is considered doubtful.

### DUE FROM CROWN CORPORATIONS AND AGENCIES

Amounts due from Crown corporations and agencies represent advances which will be realized in the following year. No allowance for doubtful collection has been considered necessary with respect to these accounts.

### MORTGAGES RECEIVABLE

Mortgages receivable are secured by real estate and are repayable over periods ranging up to thirty years. Provision is made where collectibility is considered doubtful.

### PREPAID PROGRAM COSTS

Prepaid program costs represent expenditures made during the fiscal year for work to be performed, goods to be supplied, services to be rendered or contractual obligations to be fulfilled by outside parties in a subsequent fiscal year.

### INVENTORIES

Inventories comprise items held for resale and are recorded at the lower of cost or net realizable value. Inventories of supplies are charged to the respective programs when the cost is incurred.

### INVESTMENTS IN AND ADVANCES TO CROWN CORPORATIONS

Investments in and advances to Crown corporations represent long-term investments and, in the combined financial statements, they are recorded at cost unless significant impairment in value has occurred since the acquisition date, in which case they are written down to recognize this loss in value. In the consolidated financial statements, these are either fully consolidated or accounted for on an equity basis.

### PROPERTY UNDER DEVELOPMENT

Property under development is comprised of all property which will eventually be sold to outside parties; such property is recorded at the lower of cost or net realizable value.



### FIXED ASSETS

Disbursements for fixed assets are recorded as expenditures in the year the assets are received. Consistent with the reporting of fixed assets as expenditures, highways, bridges, wharves, ferries and ferry landings, buildings, office equipment, furniture, automobiles and 76 million hectares (293,000 square miles) of Crown land comprised of parks, forests and all other publicly held land in the Province are recorded at a nominal value of \$1.

### DEFERRED CHARGES AND OTHER ASSETS

Deferred charges and unamortized debt discounts are long term prepayments for expenditure of other than a capital nature, the benefit of which will extend over a period of years.

Other assets include loans, investments and advances which are recorded at cost and adjusted for any permanent impairment in value.

### ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

All amounts payable for work performed, goods supplied, services known to have been rendered or for charges incurred in accordance with the terms of a contract are recorded as a part of the expenditure of the fiscal year.

### DUE TO CROWN CORPORATIONS AND AGENCIES

Amounts due to Crown corporations and agencies represent liabilities incurred which are repayable in the following year.

### DEFERRED REVENUE

Deferred revenue represents amounts received prior to the year-end in payment of revenue that will be earned in subsequent fiscal years.

### GUARANTEED DEBT

Guaranteed debt represents debt of municipalities and other governments, Provincial Crown corporations, agencies, and private enterprises guaranteed by the Province as to net principal and accrued interest outstanding.

# COMBINED GENERAL FUND AND SPECIAL PURPOSE FUNDS (CONSOLIDATED REVENUE FUND)

## COMBINED SUMMARY OF CHANGES IN FINANCIAL POSITION FOR THE FISCAL YEAR ENDED MARCH 31, 1983

	Assets (\$ Millions)	Liabilities (\$ Millions)	Net Equity (\$ Millions)
Financial Position—Beginning of Year—..	2,247	(727)	1,520
Changes in Financial Position During Year—			
Revenue .....	6,529		
Expenditure .....	<u>7,513</u>		
	(984)		
	<u>(255)</u>	<u>(729)</u>	<u>(984)</u>
Financial Position—End of Year—			
Cash and temporary investments.....	283		
		Accounts payable and deferred reve- nue.....	(573)
		Unmatured debt .....	<u>(883)</u>
Remaining assets.....	<u>1,709</u>		<u>536</u>
	<u>1,992</u>	<u>(1,456)</u>	<u>536</u>

**COMBINED GENERAL FUND AND SPECIAL PURPOSE FUNDS  
(CONSOLIDATED REVENUE FUND)**

**COMBINED BALANCE SHEET AS AT MARCH 31, 1983**

	1983	1982
<b>ASSETS</b>		
	(\$ Millions)	
Cash and Temporary Investments .....	283	832
Accounts Receivable .....	688	533
Investments in and Advances to Crown Corporations .....	247	273
Other Assets .....	774	609
	<u>1,992</u>	<u>2,247</u>
<b>LIABILITIES</b>		
Accounts Payable .....	573	544
Unmatured Debt .....	883	183
	<u>1,456</u>	<u>727</u>
<b>NET EQUITY</b>		
Net Assets .....	536	1,520
	<u>1,992</u>	<u>2,247</u>
<b>GUARANTEED DEBT</b> .....	<u>11,427</u>	<u>9,943</u>
<b>TRUST FUNDS UNDER ADMINISTRATION</b> .....	<u>8,025</u>	<u>7,105</u>

A more detailed Balance Sheet is to be found on B 7.

# **COMBINED GENERAL FUND AND SPECIAL PURPOSE FUNDS (CONSOLIDATED REVENUE FUND)**

## **COMBINED STATEMENT OF OPERATING RESULTS FOR THE FISCAL YEAR ENDED MARCH 31, 1983**

	1983	1982
	(\$ Millions)	
Revenue		
Taxation .....	3,870	4,217
Natural resources .....	542	598
Contributions from Government enterprises .....	338	326
Contributions from other governments .....	1,234	1,115
Other .....	<u>545</u>	<u>647</u>
Total Revenue .....	<u>6,529</u>	<u>6,903</u>
Expenditure		
General government .....	342	303
Protection of persons and property .....	351	319
Transportation and communications .....	594	730
Health and social services .....	3,426	2,899
Recreation and cultural services .....	57	76
Education .....	1,669	1,550
Natural resources and primary industries .....	455	488
Trade and industrial development .....	58	86
Housing .....	121	113
Aid to local government .....	307	361
Interest on public debt .....	28	17
Other .....	<u>105</u>	<u>145</u>
Total Expenditure .....	<u>7,513</u>	<u>7,087</u>
Net Revenue (Expenditure) for the Year .....	<u>(984)</u>	<u>(184)</u>

A more detailed Statement of Operating Results is to be found on B 8.

**COMBINED GENERAL FUND AND SPECIAL PURPOSE FUNDS  
(CONSOLIDATED REVENUE FUND)**

**COMBINED STATEMENT OF CHANGES IN CASH AND TEMPORARY INVESTMENTS  
FOR THE FISCAL YEAR ENDED MARCH 31, 1983**

	1983	1982
	(\$ Millions)	
Cash and Temporary Investments—Beginning of Year—	<u>832</u>	<u>833</u>
Operating Transactions—		
Net expenditure for the year.....	(984)	(184)
Add: Other items not affecting cash.....	(154)	157
Cash items affecting future operations .....	<u>(33)</u>	<u>26</u>
	(1,171)	(1)
Financing Transactions—		
Reduction (increase) in investments in and advances to Crown corporations.....	26	2
Reduction (increase) in other assets.....	(104)	24
Increase (decrease) in unmatured debt.....	<u>700</u>	<u>(26)</u>
	622	(1)
Decrease in Cash and Temporary Investments—	<u>(549)</u>	<u>(1)</u>
Cash and Temporary Investments—End of Year—	<u><u>283</u></u>	<u><u>832</u></u>

A more detailed Statement of Changes in Cash and Temporary Investments is to be found on B 9.

# **CONSOLIDATED FINANCIAL STATEMENTS** **(CONSOLIDATED REVENUE FUND AND CROWN CORPORATIONS)**

## **CONSOLIDATED BALANCE SHEET AS AT MARCH 31, 1983**

	1983	1982
	(\$ Millions)	
<b>ASSETS</b>		
Consolidated Revenue Fund—		
General Fund.....	1,780	1,235
Special Purpose Funds .....	<u>212</u>	<u>1,012</u>
	1,992	2,247
<i>Less: Adjustments on consolidation.....</i>	<u>(471)</u>	<u>(341)</u>
	1,521	1,906
Consolidated Crown Corporations—		
Service corporations.....	195	(5)
Provincial corporations .....	<u>300</u>	<u>191</u>
	495	186
Unremitted Equity of non-consolidated Crown Corporations .....	<u>537</u>	<u>560</u>
	<u>2,553</u>	<u>2,652</u>
<b>LIABILITIES</b>		
Consolidated Revenue Fund—		
General Fund.....	1,389	696
Special Purpose Funds .....	<u>67</u>	<u>30</u>
	1,456	726
<i>Less: Adjustments on consolidation.....</i>	<u>(266)</u>	<u>(157)</u>
	1,190	569
Consolidated Crown Corporations—		
Service corporations.....	795	297
Provincial corporations .....	<u>451</u>	<u>428</u>
	1,246	725
	2,436	1,294
<b>TAXPAYERS' EQUITY</b>		
Taxpayers' Equity .....	<u>117</u>	<u>1,358</u>
	<u>2,553</u>	<u>2,652</u>
<b>GUARANTEED DEBT</b> .....	<u>10,825</u>	<u>9,673</u>
<b>TRUST FUNDS UNDER ADMINISTRATION</b> .....	<u>8,025</u>	<u>7,105</u>

A more detailed Consolidated Balance Sheet is to be found on C 7.



**CONSOLIDATED FINANCIAL STATEMENTS  
(CONSOLIDATED REVENUE FUND AND CROWN CORPORATIONS)**

**CONSOLIDATED STATEMENT OF TAXPAYERS' EQUITY  
FOR THE FISCAL YEAR ENDED MARCH 31, 1983**

	1983	1982
	(\$ Millions)	
Taxpayers' equity—beginning of year .....	1,358	1,499
Consolidated net revenue (expenditure) for the year .....	<u>(1,241)</u>	<u>(141)</u>
Taxpayers' equity—end of year .....	<u>117</u>	<u>1,358</u>

A more detailed Consolidated Statement of Taxpayers' Equity is to be found on C 8.

**CONSOLIDATED FINANCIAL STATEMENTS**  
**(CONSOLIDATED REVENUE FUND AND CROWN CORPORATIONS)**

**CONSOLIDATED STATEMENT OF OPERATING RESULTS**  
**FOR THE FISCAL YEAR ENDED MARCH 31, 1983**

	1983			1982
	Consolidated Revenue Fund	Consolidated Crown Corporations	Transfers Between Consolidated Revenue Fund and Crown Corporations	Total
	(\$ Millions)			Total
Revenue				
Taxation .....	3,870			4,217
Natural resources .....	542			599
Contributions from Government enterprises .....	338	496	(556)	196
Contributions from other governments .....	1,234			1,115
Other .....	545	340	(69)	881
Total Revenue .....	<u>6,529</u>	<u>836</u>	<u>(625)</u>	<u>7,008</u>
Expenditure				
General government .....	342			294
Protection of persons and property .....	351	21	(14)	320
Transportation and communications .....	594	3		730
Health and social services .....	3,426	855	(505)	3,209
Recreation and cultural services .....	57	2	(1)	76
Education .....	1,669	4	(4)	1,550
Natural resources and primary industries .....	455			487
Trade and industrial development .....	58	89	(5)	40
Housing .....	121	29	(17)	116
Aid to local government .....	307	2		364
Interest on public debt .....	28			17
Other .....	105	65	(79)	141
Total Expenditure .....	<u>7,513</u>	<u>1,070</u>	<u>(625)</u>	<u>7,344</u>
Net Revenue (Expenditure) for the Year...	<u>(984)</u>	<u>(234)</u>		<u>(336)</u>
Increase (decrease) in Unremitted Equity in Commercial and Transportation Companies .....			(23)	195
Consolidated Net Revenue (Expenditure) for the Year .....			<u>(1,241)</u>	<u>(141)</u>

A more detailed Consolidated Statement of Operating Results is to be found on C 9.

**TRUST FUNDS UNDER ADMINISTRATION**  
**STATEMENT OF FINANCIAL POSITION AS AT MARCH 31, 1983**

	1983	1982
	(\$ Millions)	
<b>ASSETS</b>		
Superannuation and Pension Funds .....	4,836	4,008
Sinking Funds .....	1,325	1,244
Other Managed Funds .....	266	602
Custodial Deposits .....	<u>1,614</u>	<u>1,295</u>
	<u>8,041</u>	<u>7,149</u>
<b>LIABILITIES</b>		
Superannuation and Pension Funds .....	5	42
Sinking Funds .....	9	
Other Managed Funds .....	1	1
Custodial Deposits .....	<u>1</u>	<u>1</u>
	<u>16</u>	<u>44</u>
<b>TRUST FUND BALANCES</b>		
Superannuation and Pension Funds .....	4,831	3,966
Sinking Funds .....	1,316	1,244
Other Managed Funds .....	265	601
Custodial Deposits .....	<u>1,613</u>	<u>1,294</u>
	<u>8,025</u>	<u>7,105</u>
	<u>8,041</u>	<u>7,149</u>

A more detailed Statement of Financial Position is to be found on D 6 and D 7.

**TRUST FUNDS UNDER ADMINISTRATION**  
**STATEMENT OF CHANGES IN TRUST BALANCES FOR THE**  
**YEAR ENDED MARCH 31, 1983**

	1983	
	(\$ Millions)	
<b>SUPERANNUATION AND PENSION FUNDS</b>		
Contributions and Transfers in Investment Income.....	619	
Investment Income.....	498	
	<u>          </u>	1,117
Pension Payments and Transfers Out.....	(247)	
Administration Fees and Others .....	(5)	
	<u>          </u>	(252)
Net Change .....		<u>865</u>
<b>SINKING FUNDS</b>		
Instalments.....	134	
Investment Income.....	142	
	<u>          </u>	276
Capital Disbursements.....	(203)	
Other Costs and Administration .....	(1)	
	<u>          </u>	(204)
Net Change .....		<u>72</u>
<b>OTHER MANAGED FUNDS</b>		
Capital Receipts.....	2,900	
Investment Income .....	71	
	<u>          </u>	2,971
Capital Disbursements.....	(3,306)	
Other Costs and Administration .....	(1)	
	<u>          </u>	(3,307)
Net Change .....		<u>(336)</u>

A more detailed Statement of Changes in Trust Balances is to be found on D 8 and D 9.

**COMBINED GENERAL FUND AND SPECIAL PURPOSE FUNDS  
(CONSOLIDATED REVENUE FUND)**

**CONTENTS**

	Page
Preamble.....	B 3
Report of the Auditor General.....	B 5
Combined Balance Sheet.....	B 7
Combined Statement of Operating Results.....	B 8
Combined Statement of Changes in Cash and Temporary Investments.....	B 9
Notes to Combined Financial Statements.....	B 10

**SUPPLEMENTARY SCHEDULES**

Schedule of Combined General Fund and Special Purpose Funds Revenue by Sources for the Fiscal Years Ended March 31, 1979 Through 1983.....	B 20
Schedule of Combined General Fund and Special Purpose Funds Expenditure by Function for the Fiscal Years Ended March 31, 1979 Through 1983.....	B 22
Schedule of Special Purpose Funds Transactions and Balances for the Fiscal Year Ended March 31, 1983.....	B 25
Schedule of Combined General Fund and Special Purpose Funds Expenditure by Objects of Expenditure Classification (Grouped) for the Fiscal Year Ended March 31, 1983.....	B 26
Schedule of Resource Revenue Stabilization Fund Revenue by Source for the Fiscal Year Ended March 31, 1983.....	B 28
Schedule of General Fund Revenue by Source for the Fiscal Year Ended March 31, 1983.....	B 29
Schedule of General Fund Expenditure by Ministry for the Fiscal Year Ended March 31, 1983.....	B 31
Schedule of General Fund Expenditure by Appropriation.....	B 32
Schedule of Guaranteed Debt.....	B 42
Schedule of Unmatured Debt.....	B 44
Schedule of Money Refunded.....	B 46
Schedule of Assets and Uncollectable Debts Written Off.....	B 47
Schedule of Debts Extinguished.....	B 48
Schedule of Remissions.....	B 48
Schedule of Payments Based on Contributions.....	B 49
Schedule of Obligations Under Capital Leases.....	B 50
Schedule of Payments Made to Honour Guarantees.....	B 50
Schedule of Investment Portfolio of the Government.....	B 51





**COMBINED GENERAL FUND AND SPECIAL PURPOSE FUNDS  
(CONSOLIDATED REVENUE FUND)****PREAMBLE**

For the third successive year, revenue—except for payments to the Province from the Federal Government under the *Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977*—and expenditure are recorded in the Public Accounts on the accrual basis of accounting as expressed in note 1 to these combined financial statements.

Similarly, the activities of the General Fund and Special Purpose Funds, comprising the transactions and balances of the Consolidated Revenue Fund, have been combined for reporting purposes. In these Combined Financial Statements, the transfers between the General Fund and the Special Purpose Funds have been eliminated, but General Fund figures have been reported separately in order to provide a comparison of actual General Fund revenues and expenditures to that presented in the 1982/83 Estimates of Revenue and Expenditure and to ensure the reporting of General Fund expenditures is consistent with legislative authority.



**REPORT OF THE AUDITOR GENERAL  
ON THE COMBINED FINANCIAL STATEMENTS  
INCLUDED IN THE PUBLIC ACCOUNTS  
OF THE PROVINCE OF BRITISH COLUMBIA**



**Province of  
British Columbia**

**Office of the  
Auditor General  
Province of British Columbia**

**8 Bastion Square  
Victoria  
British Columbia  
V8V 1X4**

---

*To the Legislative Assembly  
of the Province of British Columbia  
Parliament Buildings  
Victoria, British Columbia*

I have examined the financial statements of the Combined General Fund and Special Purpose Funds (Consolidated Revenue Fund) of the Government of the Province of British Columbia for the fiscal year ended March 31, 1983 as presented in Section B of the Public Accounts, and the related supplementary schedules contained in sub-sections B20 through B52. These financial statements are:

Combined Balance Sheet  
Combined Statement of Operating Results  
Combined Statement of Changes in Cash and  
Temporary Investments  
(including Notes to Combined Financial  
Statements)

With respect to the supplementary schedules, I did not examine and do not express an opinion on the figures reported in Combined General Fund and Special Purpose Funds Revenue by Sources (B20) and Expenditure by Function (B22) for the fiscal years ended March 31, 1979 and 1980.

My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances. I have received all the information and explanations I have required for the purpose of my examination.

I report in accordance with section 7 of the *Auditor General Act*. In my opinion, these combined financial statements present fairly the financial position of the Government of the Province of British Columbia as at March 31, 1983 and the results of its operations and the changes in its financial position for the year then ended on a combined basis in accordance with the stated accounting policies as set out in Note 1 to the combined financial statements applied on a basis consistent with that of the preceding year.

- 2 -

I emphasize that this report is limited under section 7 of the Act to an opinion on presentation of the financial statements in accordance with the stated accounting policies of the Government. Under section 8 of the Act I report separately on other matters resulting from my examination that I consider should be brought to the attention of the Legislative Assembly. That report will be presented at a future date.

A handwritten signature in cursive script, reading "Erma Morrison".

ERMA MORRISON, F.C.A.  
*Auditor General*

*Victoria, British Columbia*  
*31 August 1983*

**COMBINED BALANCE SHEET AS AT MARCH 31, 1983**

	1983	1982
<b>ASSETS</b>	\$	\$
Cash and temporary investments (note 2).....	282,550,897	832,054,246
Accounts receivable (note 3).....	587,969,666	435,682,973
Due from Crown corporations and agencies (note 4).....	99,747,485	97,185,874
Mortgages receivable (note 5).....	250,315,139	184,153,762
Prepaid program costs (note 6).....	88,511,404	34,218,827
Inventories (note 7).....	45,375,731	38,110,585
Investments in and advances to Crown corporations (note 8).....	247,243,490	273,254,548
Property under development (note 9).....	64,502,224	66,006,762
Fixed assets (note 1).....	1	1
Other assets (note 10).....	325,743,747	286,388,914
	<u><b>1,991,959,784</b></u>	<u><b>2,247,056,492</b></u>
<b>LIABILITIES</b>		
Accounts payable and accrued liabilities (note 1).....	461,121,783	459,022,835
Due to Crown corporations and agencies (note 11).....	20,357,385	14,805,656
Deferred revenue (note 12).....	91,271,490	69,813,881
Unmatured debt (note 13).....	883,147,790	183,147,790
	<u><b>1,455,898,448</b></u>	<u><b>726,790,162</b></u>
<b>NET EQUITY</b>		
Net equity — beginning of year.....	1,520,266,330	1,704,287,804
Net revenue (expenditure) for the year.....	(984,204,994)	(184,021,474)
Net equity — end of year.....	<u><b>536,061,336</b></u>	<u><b>1,520,266,330</b></u>
	<u><b>1,991,959,784</b></u>	<u><b>2,247,056,492</b></u>
<b>CONTINGENCIES AND COMMITMENTS (note 14)</b>		
Guaranteed Debt.....	<u><b>11,426,846,802</b></u>	<u><b>9,943,378,155</b></u>
<b>TRUST FUNDS UNDER ADMINISTRATION (section D) .....</b>	<u><b>8,024,962,079</b></u>	<u><b>7,104,655,358</b></u>

The accompanying notes and supplementary schedules are an integral part of these financial statements.

Approved on behalf of the Ministry of Finance:



L. I. BELL

*Deputy Minister of Finance and Secretary of Treasury Board*



D. B. MARSON

*Acting Comptroller General*



# **COMBINED STATEMENT OF CHANGES IN CASH AND TEMPORARY INVESTMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1983**

	1983	1982
	\$	\$
<b>Balance—Beginning of Year</b> .....	<u>832,054,246</u>	<u>833,308,989</u>
<b>Operating Transactions</b>		
Revenue .....	6,529,089,773	6,903,448,673
Expenditure .....	<u>7,513,294,767</u>	<u>7,087,470,147</u>
Net expenditure.....	(984,204,994)	(184,021,474)
Add: Non-cash items included in net revenue (expenditure) (see below) .....	(154,462,773)	157,471,916
Cash items applicable to future operations (see below).....	<u>(32,834,968)</u>	<u>25,965,054</u>
Used for operations .....	(1,171,502,735)	(584,504)
<b>Financing Transactions</b>		
Receipts:		
Mortgage principal repayments.....	23,740,186	25,422,169
Repayment of investments in and advances to Crown corporations .....	51,138,105	63,137,407
Property sales—net .....	1,504,538	3,628,096
Repayments of other assets.....	15,321,778	32,816,644
Debt issue .....	<u>976,100,000</u>	<u>—</u>
	<u>1,067,804,607</u>	<u>125,004,316</u>
Payments:		
Mortgages issued .....	89,901,563	26,646,249
Investments in and advances to Crown corpo- rations .....	25,127,047	60,804,294
Investments in other assets .....	54,676,611	12,124,012
Debt retirement .....	<u>276,100,000</u>	<u>26,100,000</u>
	<u>445,805,221</u>	<u>125,674,555</u>
Derived from financing transactions .....	621,999,386	(670,239)
<b>Decrease in Cash and Temporary Invest- ments</b> .....	<u>(549,503,349)</u>	<u>(1,254,743)</u>
<b>Balance—End of Year</b> .....	<u><u>282,550,897</u></u>	<u><u>832,054,246</u></u>
<b>Non-Cash Items Included in Net Revenue (Expenditure):</b>		
Change in accounts receivable .....	(152,286,693)	(78,830,875)
Change in due from Crown corporations .....	(2,561,611)	(21,659,888)
Change in inventories .....	(7,265,146)	(281,331)
Change in accounts payable and due to Crown corporations .....	7,650,677	233,224,266
British Columbia Resources Investment Cor- poration—Donation of shares .....		25,019,744
	<u>(154,462,773)</u>	<u>157,471,916</u>
<b>Cash Items Applicable to Future Operations</b>		
Change in prepaid program costs .....	(54,292,577)	(34,218,827)
Change in deferred revenue .....	<u>21,457,609</u>	<u>60,183,881</u>
	<u><u>(32,834,968)</u></u>	<u><u>25,965,054</u></u>

This statement shows how the activities of the Province have been financed including:

- the extent to which funds have been generated from operating transactions (being those activities which affect operating results) and financing transactions (being those activities which affect assets and liabilities but not the operating results);
- how the financial resources of the Province have been used; and,
- the effects of these activities on the liquid funds (being cash and temporary investments) of the Province.

The accompanying notes and supplementary schedules are an integral part of these financial statements.



## NOTES TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1983

### 1. Significant Accounting Policies

#### (a) REPORTING ENTITY

These financial statements include the transactions and balances of the General Fund and Special Purpose Funds which combined are known as the Consolidated Revenue Fund. They do not include the accounts of Crown corporations, except to the extent of investments or advances which are carried at the lower of cost or underlying net book values. Separate consolidated financial statements of the Province are prepared which include the activities of certain of these entities. (*See* Section C.)

For purposes of these financial statements the accounts of the Province are presented as one Consolidated Revenue Fund, which is comprised of:

- General Fund—it includes all transactions of the Government not otherwise earmarked by legislative action, including the accounts of the British Columbia Liquor Distribution Branch, the Queen's Printer and the Purchasing Commission; and
- Special Purpose Funds—these are comprised of all amounts set aside from the General Fund by special disposition of the Legislature for specific purposes.

Trust Funds Under Administration—in addition, the combined balance sheet discloses, on a memorandum basis, trust funds administered by the Government but over which it has no power of appropriation including trust deposits, sinking funds, certain assurance funds and superannuation funds. (*See* Section D for details.)

#### (b) PRINCIPLES OF COMBINATION

The accounts of the General Fund are combined with the Special Purpose Funds after adjusting them to conform with the accounting policies as described below. General Fund expenditures are recorded in accordance with legislative authority. Inter-fund revenue and expenditure transactions are not eliminated from the General Fund accounts (detailed in Section B), but they are eliminated upon combination.

#### (c) BASIS OF ACCOUNTING

The accrual basis of accounting is used which, for these combined financial statements, is specifically expressed as follows:

##### *Revenue:*

Payments to the Province from the Federal Government under the *Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977*, including certain taxes on income, are recorded on a cash basis because of the impracticality and uncertainty involved in their estimation. With this exception, all revenue is recorded on an accrual basis.

##### *Expenditure:*

All expenditures, including the cost of fixed assets, are recorded for goods received and services rendered during the year. Accumulated employee sick leave, vacation and other entitlements are recorded as expenditures in the accounts when paid. With this exception, expenditures are recorded on an accrual basis.

Grants are recorded as expenditures. Conditional or fee for service types of grants are recorded when the goods or services have been received or when conditions of a contract have been fulfilled. Unconditional grants, which do not require fulfillment of any terms of a contract before payment, are recorded at the time the funds are disbursed.

Recoveries of expenditure may be permitted as a credit to the appropriate expenditure account when:

- (a) they can be specifically identified with the expenditure transactions and payment has actually been made from an appropriation;
- (b) prior Treasury Board approval has been given and they have been properly disclosed in the *Estimates*; and,
- (c) the expenditure to which they relate was incurred in the same fiscal year.

##### *Assets:*

All assets are recorded to the extent that they represent claims upon outside parties or items held for resale to outside parties as a result of events and transactions prior to the year-end. Rental payments for leases which transfer the benefits and risks incident to the ownership of certain assets are reported as expenditures at the dates of inception of the leases.

## NOTES TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1983—Continued

### 1. Significant Accounting Policies—Continued

#### *Liabilities:*

All liabilities are recorded to the extent that they represent claims payable to outside parties as a result of events and transactions prior to the year-end.

#### *Foreign Currency Translation*

Assets and liabilities denominated in foreign currencies are translated to Canadian dollars at the exchange rate prevailing at the year-end. Foreign currency transactions are translated to Canadian dollars at the exchange rate prevailing at the date of the transaction. Adjustments arising as a result of foreign currency translation are charged or credited to expenditure at the time the adjustments arise.

#### (d) SPECIFIC POLICIES

##### *Cash and Temporary Investments*

Cash balances are shown after deducting outstanding cheques issued prior to the year-end. Those issued subsequent to the year-end relating to the previous year are included with accounts payable.

Temporary investments represent short-term investments, including those of Crown corporations, made to obtain a return on a temporary basis.

Temporary investments are recorded at the lower of cost or market value.

##### *Accounts Receivable*

All amounts receivable at the year-end for work performed, goods supplied or services rendered are recorded as part of the revenue of the fiscal year. Provision is made where collectibility is considered doubtful.

##### *Due From Crown Corporations and Agencies*

Amounts due from Crown corporations and agencies represent advances which will be realized in the following year. No provision for doubtful collection has been considered necessary with respect to these accounts.

##### *Mortgages Receivable*

Mortgages receivable are secured by real estate and are repayable over periods ranging up to thirty years. Provision is made where collectibility is considered doubtful.

##### *Prepaid Program Costs*

Prepaid program costs represent expenditures made during the fiscal year for work to be performed, goods to be supplied, services to be rendered or contractual obligations to be fulfilled by outside parties in a subsequent fiscal year.

##### *Inventories*

Inventories comprise items held for resale and are recorded at the lower of cost or net realizable value. Inventories of supplies are charged to the respective programs when the cost is incurred.

##### *Investments in and Advances to Crown Corporations*

Investments in and advances to Crown corporations represent long-term investments and are recorded at cost unless significant impairment in value has occurred since the acquisition date, in which case they are written down to recognize this loss in value.

##### *Property Under Development*

Property under development is comprised of all property which will eventually be sold to outside parties. Such property is recorded at the lower of cost or net realizable value.

##### *Fixed Assets*

Disbursements for fixed assets are recorded as expenditures in the year the assets are received. Consistent with the reporting of fixed assets as expenditures, highways, bridges, wharves, ferries and ferry landings, buildings, office equipment, furniture, automobiles and 76 million hectares (293,000 square miles) of Crown land comprised of parks, forests and all other publicly held land in the Province are recorded at a nominal value of \$1.

## NOTES TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1983—Continued

### 1. Significant Accounting Policies—Continued

#### *Other Assets*

Other assets include loans, investments and advances which are recorded at cost and adjusted for any permanent impairment in value.

#### *Accounts Payable and Accrued Liabilities*

All amounts payable for work performed, goods supplied, services known to have been rendered or for charges incurred in accordance with the terms of a contract are recorded as part of the expenditure of the fiscal year.

#### *Due to Crown Corporations and Agencies*

Amounts due to Crown corporations and agencies represent liabilities incurred which are repayable in the following year.

#### *Deferred Revenue*

Deferred revenue represents amounts received prior to the year-end in payment of revenue that will be earned in subsequent fiscal years.

#### *Guaranteed Debt*

Guaranteed debt represents debt of municipalities and other governments, Provincial Crown corporations, agencies and private enterprises guaranteed by the Province as to net principal and accrued interest outstanding.

### 2. Cash and Temporary Investments

	1983	1982
Cash	\$	\$
Cash (overdrawn) at chartered banks in Canada .....	(353,088)	(165,815,321)
Cash in banks in England .....	62,180	8,267
Cash (overdrawn) at banks in United States .....	(148,876)	(282,504)
Cash on hand .....	4,461	17,777
	(435,323)	(166,071,781)
Temporary investments .....	426,388,136	1,094,394,250
	425,952,813	928,322,469
Less amounts applicable to Trust Funds (see Section D) .....	(143,401,916)	(96,268,223)
	<u>282,550,897</u>	<u>832,054,246</u>

Other than statutory requirements or administrative policies which specifically provide for the maintenance of separate bank accounts, the Government's cash balances and temporary investments are all held in General Fund bank and investment accounts. This facilitates cash management and administration, although interest due to funds other than the General Fund is allocated or paid to those funds at market rates. At year-end, balances applicable to funds outside the Consolidated Revenue Fund are deducted from the General Fund balance and reported in the other fund accounts.

Included in temporary investments are bonds and notes of certain Crown corporations amounting to \$77,061,279 (1982: \$276,464,704).

# NOTES TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1983—Continued

## 3. Accounts Receivable

	1983		1982	
	Gross \$	Provision For Doubtful Accounts \$	Net \$	Net \$
Government of Canada .....	36,963,400	217,103	36,746,297	57,361,113
British Columbia municipalities—re: shared-cost programs .....	31,606,021	153,814	31,452,207	3,085,286
Taxes receivable .....	207,316,069	8,048,815	199,267,254	186,112,181
Timber royalty and stumpage and range fees .....	49,961,748	6,956,335	43,005,413	39,178,627
School districts, library districts, improvement districts, water districts, co-operative associations, local areas and other .....	193,444,050		193,444,050	54,663,798
Ministerial advances and sundry agencies .....	3,928,265		3,928,265	4,466,758
Trade accounts and other receivables of the— Crown Land .....	1,578,836		1,578,836	24,866,190
British Columbia Liquor Distribution Branch .....	586,537		586,537	680,165
Provincial Home Acquisition .....				3,405,000
Queen's Printer .....	208,827		208,827	335,057
Lottery Fund .....	8,100,431		8,100,431	3,108,664
Farm Income Assurance Fund .....	22,096,749		22,096,749	14,661,380
Accrued interest receivable .....	11,798,425	54,879	11,743,546	23,038,100
Land sales—principal .....	4,744,841	85,010	4,659,831	5,094,748
Water and power licence fees .....	510,368		510,368	348,760
Court fees .....	6,842,040	2,650,000	4,192,040	6,508,669
Sundry fees .....	19,706,732	3,009,559	16,697,173	8,358,615
Financial Administration Act, Sec. 22 .....	7,643,822		7,643,822	
Miscellaneous accounts receivable .....	2,788,668	680,648	2,108,020	409,862
	<u>609,825,829</u>	<u>21,856,163</u>	<u>587,969,666</u>	<u>435,682,973</u>

## 4. Due From Crown Corporations and Agencies

	1983	1982
	\$	\$
British Columbia Assessment Authority .....	8,788	
British Columbia Buildings Corporation .....	11,440,036	20,524,109
British Columbia Cellulose Company .....	11,793	
British Columbia Development Corporation .....	1,115,981	6,101
British Columbia Educational Institutions Capital Financing Authority .....		1,110,067
British Columbia Ferry Corporation .....	1,745,930	3,289,072
British Columbia Health Care Research Foundation .....	7,217	
British Columbia Heritage Trust .....	8,381	
British Columbia Hydro and Power Authority .....	12,689,861	8,323,878
British Columbia Petroleum Corporation .....	60,360,916	56,901,204
British Columbia Railway Company .....	231,459	
British Columbia School Districts Capital Financing Authority .....		6,753
British Columbia Steamship Company (1975) Ltd. ....	8,514	
British Columbia Systems Corporation .....	432,515	2,844,246
British Columbia Transit .....	864,600	
Expo 86 Corporation .....	219,315	
Health Facilities Association of British Columbia .....	20,540	
Insurance Corporation of British Columbia .....	3,631,595	920,986
Legal Services Society .....	1,724,000	
Medical Services Commission of British Columbia .....	2,723,863	359,215
Provincial Capital Commission .....	11,312	
University of British Columbia .....	98,470	
Workers' Compensation Board of British Columbia .....	2,386,510	1,518,128
Other .....	5,889	1,382,115
	<u>99,747,485</u>	<u>97,185,874</u>

## NOTES TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1983—Continued

### 5. Mortgages Receivable

	1983	1982
	\$	\$
Crown Land—first mortgages, fully secured, with terms of up to 30 years and interest rates varying from 4% to 22¼% .....	36,017,100	34,753,258
Provincial Home Acquisition—first and second mortgages pursuant to the <i>Provincial Home Acquisition Act</i> and the <i>Home Conversion and Leasehold Loan Act</i> , fully secured, with terms of up to 25 years and interest rates varying from 8¼% to 15% (net of provision for doubtful recoveries of \$500,000) .....	214,298,039	149,400,504
	<u>250,315,139</u>	<u>184,153,762</u>

### 6. Prepaid Program Costs

	1983	1982
	\$	\$
<i>Hospital Insurance Act</i> .....	23,333,800	
<i>Guaranteed Available Income for Need Act</i> .....	56,831,444	32,676,327
Other .....	8,346,160	1,542,500
	<u>88,511,404</u>	<u>34,218,827</u>

### 7. Inventories

	1983	1982
	\$	\$
British Columbia Liquor Distribution Branch .....	39,893,813	35,175,457
Ministry of Education .....	275,716	244,019
Ministry of Environment .....	559,517	406,355
Ministry of Finance .....	2,425,820	
Ministry of Health .....	1,196,036	2,251,122
Ministry of Labour .....	164,643	33,632
Ministry of Municipal Affairs .....	1,500	
Ministry of Provincial Secretary and Government Services .....	858,686	
	<u>45,375,731</u>	<u>38,110,585</u>

### 8. Investments in and Advances to Crown Corporations

	1983			1982
	Shares and Other Investments	Advances	Total	Total
	\$	\$	\$	\$
British Columbia Buildings Corporation .....		80,764,108	80,764,108	105,132,734
British Columbia Cellulose Company .....	2		2	2
British Columbia Development Corporation .....	42,500,000	15,481,000	57,981,000	42,500,000
British Columbia Ferry Corporation .....	5,849,700		5,849,700	5,849,700
British Columbia Harbours Board .....				10,000,000
British Columbia Housing Management Commission .....				4,609,474
British Columbia Hydro and Power Authority .....	8,070,096		8,070,096	8,070,096
British Columbia Place Ltd. ....				1
British Columbia Railway Company .....	10,235,001		10,235,001	10,235,001
British Columbia Steamship Company (1975) Ltd. ....	5		5	5
British Columbia Transit .....		55,000,000	55,000,000	55,000,000
Housing Corporation of British Columbia .....	1		1	1
Pacific Coach Lines Ltd. ....	2		2	2
Provincial Rental Housing Corporation .....	633,512	28,710,062	29,343,574	31,857,531
Survey Farm Products Investments Limited .....	1		1	1
	<u>67,288,320</u>	<u>179,955,170</u>	<u>247,243,490</u>	<u>273,254,548</u>



## NOTES TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1983—Continued

### 8. Investments in and Advances to Crown Corporations—Continued

#### (a) Recorded Investments

The above amounts are the Province's recorded investments in and advances to Crown corporations. The entire issued capital stock for each of the above recorded investments is owned by the Province. In addition, a number of other Crown corporations and agencies exist in which the Province has no recorded investment. Crown corporations and agencies are listed in the Schedule of Crown Corporations and Agencies in the Consolidated Financial Statements.

#### (b) British Columbia Railway Company

The Province holds the entire issued share capital of the British Columbia Railway Company (the Railway) and, pursuant to the *British Columbia Railway Finance Act* (formerly the *British Columbia Railway Construction Loan Act*), guarantees the payment of the principal and interest on all monies borrowed by the Railway. The historic cost of the shares is \$230,572,900 and, at March 31, 1983 the amount of the debt guaranteed by the Province (net of sinking funds) was \$876,650,456.

During the year ended March 31, 1980, in view of the cumulative deficit of the Railway, the Province's investment, which amounted to \$185,572,900 at March 31, 1980, was written down to one dollar. An additional investment of \$45 million made in March, 1982 has been written off.

During the year ended March 31, 1982 the Government provided \$70 million to be applied against the historic debt service charges of the Railway for its fiscal year ended January 1, 1982. The Government has provided an additional \$70 million in the current year and intends to provide for the historic debt service charges on an ongoing basis.

The Railway's historic debt service charges for each of the next five fiscal years ending March 31, 1984 through 1988 are estimated to be \$78.1, \$78.1, \$77.9, \$78.5 and \$77.0 million respectively.

#### (c) Ocean Falls Corporation

The Province, through Ocean Falls Corporation (the Corporation), is the owner of the newsprint mill and townsite at Ocean Falls, which were acquired in 1973 for a payment of \$789,952. In subsequent years, the Province made additional advances to the Corporation which, together with accrued interest, approximated \$12 million at March 31, 1980. Because of continuing losses incurred by the Corporation, both the investment and advance were fully provided for in the 1979/80 Public Accounts and written off by Order in Council in the 1980/81 fiscal year. After the debt to the Province had been forgiven, the Corporation had outstanding obligations of approximately \$40 million at March 31, 1983.

No provision has been made in these financial statements for the existing liabilities of the Corporation. However, in order to prevent the accumulation of interest on the Corporation's loans, arrangements were continued during the year with a financial institution under which the Government maintains a deposit account equal to the Corporation's loan. No interest is to be earned on this deposit. In turn no interest is to be charged on the Corporation's loans. This arrangement will be maintained until a final evaluation of the Corporation's business is made.

#### (d) Housing Corporation of British Columbia

The operations of the Corporation are in the process of voluntary liquidation and the investment of \$6,699,760 at March 31, 1980 has been recovered. Pending dissolution the investment is carried at a nominal value of \$1.

### 9. Property Under Development

	1983	1982
	\$	\$
Crown Land—real estate.....	64,502,224	66,006,762

## NOTES TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1983—Continued

### 10. Other Assets

	1983	1982
Investments—	\$	\$
British Columbia Regional Hospital Districts Financing Authority .....	12,000,000	12,000,000
British Columbia School Districts Capital Financing Authority .....	44,071,501	44,071,501
British Columbia Resources Investment Corporation .....	1,823	
British Columbia Housing and Employment Development Financing Authority ..	935,838	
W.L.C. Development Ltd. ....	1	
Loans under the—		
<i>Farm Product Industry Act</i> .....	1,770,276	1,842,728
<i>Ministry of Industry and Small Business Development Act</i> .....	61,374,665	59,098,890
<i>Agricultural Land Development Act</i> .....	19,395,812	19,040,180
Oyster Seed Program .....	27,401	43,931
Advances—		
City of Penticton .....	150,000	150,000
University Endowment Lands .....	4,184,887	4,184,887
British Columbia Central Credit Union under Housing Initiative Program Agree- ment .....	172,215,965	183,245,637
<i>Homeowner Assistance Act</i> .....	39,198,096	
<i>Agricultural Land Commission Act</i> .....	641,775	
Unamortized discount on Treasury Bills .....	8,720,920	
Other .....		18,237
	364,688,960	323,695,991
Less provision for doubtful accounts .....	(38,945,213)	(37,307,077)
	<u>325,743,747</u>	<u>286,388,914</u>

The provision for doubtful accounts is comprised of—*Farm Products Industry Act* (\$1,099,999), *Ministry of Industry and Small Business Development Act* (\$33,649,871), University Endowment Lands (\$4,184,887) and Other (\$10,456).

### 11. Due To Crown Corporations and Agencies

	1983	1982
	\$	\$
British Columbia Assessment Authority .....	20,470	
British Columbia Development Corporation .....	927,000	
British Columbia Ferry Corporation .....	6,075,689	
British Columbia Housing Management Commission .....	197,696	
British Columbia Hydro and Power Authority .....		7,796,175
British Columbia Petroleum Corporation .....	510,583	510,583
British Columbia Transit (formerly Urban Transit Authority) .....		2,122,958
Health Facilities Association of British Columbia .....	1,255,110	
Insurance Corporation of British Columbia .....	3,896,893	
Legal Services Society .....	1,900,000	
Simon Fraser University .....	1,276,191	828,085
University of British Columbia .....	3,330,684	2,687,615
University of British Columbia Health Sciences Centre .....	26,473	
University of Victoria .....	940,596	860,240
	<u>20,357,385</u>	<u>14,805,656</u>

### 12. Deferred Revenue

	1983	1982
	\$	\$
Taxation—Property tax .....	6,288,520	
Natural Resources Revenue		
Minerals—permits and fees .....	19,041,000	15,351,694
Water resources—water rentals and recording fees .....	43,934,002	39,333,606
Timber sales .....	5,148,615	
Miscellaneous forest receipts .....	538,831	
Other Revenue		
Beautiful British Columbia Magazine .....	1,073,250	902,062
Land leases .....	2,963,212	3,551,529
Miscellaneous sales and services .....	1,683,399	1,561,968
Contributions From Other Governments		
Canada—Canada Assistance Plan .....	7,712,328	9,113,022
—Other Shared Cost Programs .....	2,888,333	
	<u>91,271,490</u>	<u>69,813,881</u>



## NOTES TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1983—Continued

### 13. Unmatured Debt

	1983	1982
	\$	\$
9.125% bonds, interest payable semi-annually, repayable in annual instalments of \$26,100,000 through 1987, plus a final \$26,547,790 on maturity in 1988 .....	157,047,790	183,147,790
11.375% bonds, interest payable semi-annually, repayable on maturity in 1988 .....	26,100,000	
91-day Treasury Bills, issued at an average interest cost of 9.65% .....	700,000,000	
	<u>883,147,790</u>	<u>183,147,790</u>

See Schedule of Unmatured Debt on B 44 for further details.

### 14. Contingencies and Commitments

#### (a) Guaranteed Debt

Guaranteed debt as at March 31, 1983 totalled \$11,427 million. Included in guaranteed debt is the debt of municipalities and other local governments, Provincial Crown corporations and private enterprises guaranteed by the Province as to net principal and accrued interest outstanding. See Schedule of Guaranteed Debt on B 42 for details.

#### (b) Contingent Liabilities

The Government has various contingent liabilities outstanding in the form of litigation, indemnities, indirect guarantees and outstanding claims. Because such amounts are uncertain, no liability has been recorded in these financial statements.

#### (c) Commitments

##### General

In addition, at the end of each year the Government has a number of general commitments outstanding for ongoing programs and operations. Such future expenditures are charged to the appropriation in the year in which the work or service is performed. These include a liability for credits frozen under the Government's former sick leave plan which is estimated at a maximum of \$75 million and commitments for capital construction projects totalling approximately \$90 million.

##### British Columbia Railway Company—Tumbler Ridge Branch Line

The British Columbia Railway Company (the Railway) is constructing the Tumbler Ridge Branch Line for the North East Coal Project to be completed in 1983 at a total estimated construction cost of \$455 million (exclusive of interest). It is the intent of the Province to ensure that the Railway fully recovers the project's construction costs by contributing equity capital financing as permitted by economic conditions. The Province will recover a portion of these costs from revenue generated by this project.

Until such time as the project's construction costs are fully recovered by the Railway, the Province intends to ensure that the Railway recovers the financing costs related to this project by:

- subscribing for equity capital equivalent to the amount of interest capitalized by the Railway to the date of operations of the line, and
- subsequent to the date of operations, providing annual grants equivalent to the amount of interest charged by the Railway to its operations.

The Province subscribed for equity capital of \$45 million during the 1981/82 fiscal year and an additional \$16 million on July 1, 1983 which reimburses the Railway for capitalized interest incurred.

The Railway will incur, in relation to this project, the cost of additional coal related rolling stock and equipment as well as the cost of upgrading other facilities and improving lines in addition to the Tumbler Ridge Branch Line. It is anticipated that the Railway will recover these costs from increased revenues generated by this project. However, the Province has assured the Railway that if revenues are not sufficient to cover these costs that the Railway will be kept whole.

#### (d) Superannuation and Pension Actuarial Valuations

The Government has statutory responsibility for unfunded liabilities of the Public Service Superannuation Fund and the Teachers' Pension Fund as follows:

## NOTES TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1983—Continued

### 14. Contingencies and Commitments—Continued

#### (d) Superannuation and Pension Actuarial Valuations—Continued

	Public Service Superannuation as at March 31, 1980 \$	Teachers' Pension as at December 31, 1980 \$
Assets		
Fund .....	1,069,594,000	716,697,000
Present value of future contributions .....	1,071,750,000	1,805,273,000
	<hr/> 2,141,344,000	<hr/> 2,521,970,000
Unfunded Liability .....	631,172,000	1,019,270,000
Total Actuarial Liability .....	<hr/> 2,772,516,000	<hr/> 3,541,240,000
Next valuation will be .....	March 31, 1984	December 31, 1984

Key actuarial assumptions on which these balance sheets are based differ. Major assumptions include the amount of salary growth, the interest rate on fund assets, mortality rates, withdrawal rates and retirement age.

For the Public Service Superannuation Fund the actuarial report indicates that present funding levels would amortize the unfunded liability in 30 years. However, the *Pension (Public Service) Amendment Act, 1983* which received first reading on July 7, 1983 changes the contribution method to one under which the unfunded liability is never amortized but remains at about a constant proportion of total payrolls.

Teachers' Pension Funds uses a contribution method under which the unfunded liability is never amortized but remains at about a constant proportion of total payrolls. The actuarial report indicates that the unfunded liability was not a threat to the continued payment of pensions nor to the financial health of the plan.

See Section H of the Public Accounts for further details of these plans.

### 15. Workers' Compensation Board of British Columbia—Unfunded Liability

The Workers' Compensation Board of British Columbia, established under the *Workers Compensation Act*, delivers compensation and preventive medical services, sets and controls working conditions throughout the Province and provides education and rehabilitation services to injured employees. The Board funds its operations from assessments on businesses throughout the Province.

The Board is required in each year to provide capitalized reserves under the Accident and Silicosis Funds sufficient to meet payments of compensation accruing in future years in respect of all injuries occurring during the year. Provisions have proven to be insufficient and at December 31, 1982 cumulative actuarial liabilities exceeded the funded balances by approximately \$504 million. The balance of the unfunded liability now exceeds one year's total class income.

### 16. Subsequent Events

#### Ocean Falls Corporation

During the 1983 summer session of the Legislature the Government introduced the *Ocean Falls Corporation Repeal Act*, (Bill 30). The purpose of this Act, which is to come into force by regulation of the Lieutenant Governor in Council, is to dissolve the Ocean Falls Corporation and to transfer its property and liabilities to the Crown.

#### British Columbia Cellulose Company

During the 1983 summer session of the Legislature the Government introduced the *British Columbia Cellulose Company Repeal Act* (Bill 29) which was to dissolve the Company and transfer all properties and liabilities to the Crown. The Act is to come into force by regulation of the Lieutenant Governor in Council.

#### British Columbia Harbours Board

During the 1983 summer session of the Legislature the Government introduced the *Harbour Board Repeal Act* (Bill 25) which is to dissolve the British Columbia Harbours Board and to provide for the transfer of its assets to the British Columbia Development Corporation and the British Columbia Railway Company.

## NOTES TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1983—Continued

### 16. Subsequent Events—Continued

#### Pacific Coach Lines Ltd.

In the budget speech of July 7, 1983 the Government announced its intention to sell Pacific Coach Lines Ltd. and is presently in the process of negotiating the sale.

#### British Columbia Systems Corporation

The Government has announced its decision to sell the British Columbia Systems Corporation. Details of the sale have not been finalized.

#### Fiscal Stabilization Program

The Province has made a claim against the Federal Government under Part II of the *Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977*. This Part provides authority for payments to be made by the Federal Government to a province in respect of any year in which the province's revenues from its own sources decline from the level of the previous year by an amount in excess of the levels defined by the Act and Regulations. Final settlement to the Province must be made no later than May 31, 1985, and will be credited to revenue in the year in which it is received.

### 17. Special Purpose Funds

Pursuant to the *Special Appropriations Act* (S.B.C. 1982, chap. 40), most of the special purpose funds, with balances totalling \$864,566,335 at March 31, 1982, were replaced with special accounts within the general fund effective April 1, 1982. The Act amended or repealed the legislation under which these funds were created and established legislative authority to pay equivalent amounts from the general fund portion of the consolidated revenue fund.

### 18. Comparatives

Certain of the comparative figures for the year ended March 31, 1982 have been reclassified to conform with the current year's presentation. These reclassifications have had no effect on the operating results as previously reported.

# **SCHEDULE OF COMBINED GENERAL FUND AND SPECIAL PURPOSE FUNDS REVENUE BY SOURCES FOR THE FISCAL YEARS ENDED MARCH 31**

	1979	1980	1981	1982	1983
	\$	\$	\$	\$	\$
<b>Taxation Revenue—</b>	(unaudited)	(unaudited)			
Personal income .....	1,220,087,814	1,215,963,618	1,369,211,996	1,848,153,074	2,008,152,085
Corporation income .....	301,470,437	434,676,109	456,608,866	579,997,631	188,550,277
Social services .....	650,603,378	655,502,747	757,974,947	1,129,542,193	999,449,345
Gasoline .....	175,458,113	191,829,815	202,536,160	331,657,359	348,718,971
Motive-fuel use .....	22,402,440	25,762,109	28,983,775	39,729,670	40,254,002
Fuel oil .....	2,306,297	2,197,075	16,763		
Cigarette and tobacco .....	63,578,662	66,837,073	74,654,794	102,883,691	109,109,479
Corporation capital .....	44,770,616	47,262,823	52,676,694	89,779,068	83,833,538
Property .....	19,327,638	23,949,797	25,961,274	43,437,585	40,745,157
Insurance premiums .....	13,534,904	15,791,601	17,484,993	20,210,237	21,141,440
Hotel and motel room .....	9,772,099	12,306,581	15,487,945	23,672,817	22,550,007
Pari mutuel betting .....	8,748,736	8,443,861	6,035,987	7,618,292	7,164,243
Succession and gift .....	(285,912)	859,385	936,688	14,216	
<b>Total Taxation Revenue .....</b>	<b>2,531,775,222</b>	<b>2,701,382,594</b>	<b>3,008,570,884</b>	<b>4,216,695,833</b>	<b>3,869,668,544</b>
<b>Natural Resource Revenue—</b>					
Minerals—					
Petroleum and natural gas—					
British Columbia Petroleum Corporation .....	184,979,270	309,644,218	208,326,333	219,922,383	96,048,923
Permits and fees .....	155,457,896	229,784,585	156,459,474	69,793,298	49,253,175
Royalties .....	41,568,986	48,055,392	50,896,824	67,164,102	83,523,655
Revenue from other minerals .....	41,455,566	69,504,443	119,593,185	62,454,453	32,454,641
	423,461,718	656,988,638	535,275,816	419,334,236	261,280,394
Forests—					
Logging tax .....	50,683,968	44,056,735	45,556,100	12,276,852	2,074,182
Timber sales .....	284,408,485	561,705,030	233,525,954	78,442,028	64,700,259
Forest scaling fees .....	10,297,455	11,807,788	9,085,999	7,337,736	5,738,935
Other forest revenue .....	16,569,645	26,670,430	12,122,787	8,666,143	10,391,964
	361,959,553	644,239,983	300,290,840	106,722,759	82,905,340
Water resources .....	15,238,851	22,366,439	20,157,482	64,990,853	187,429,850
<i>Wildlife Act</i> —fees and licences .....	5,810,802	6,267,798	6,214,134	6,555,038	10,935,035
<b>Total Natural Resource Revenue .....</b>	<b>806,470,924</b>	<b>1,329,862,858</b>	<b>861,938,272</b>	<b>597,602,886</b>	<b>542,550,619</b>
<b>Other Revenue—</b>					
Sales and services—					
Farm income assurance .....	12,414,182	7,435,622	8,939,518	43,305,107	28,338,001
Lottery .....	1,472,835	16,049,465	25,424,417	25,913,997	28,137,960
Land registry .....	27,225,471	33,376,187	36,399,084	31,161,375	27,056,219
Land leases, rentals and fees .....			9,518,087	8,104,305	17,119,741
Other .....	74,143,244	50,040,627	45,560,825	69,879,676	49,704,795
	115,255,732	106,901,901	125,841,931	178,364,460	150,356,716
Licences and permits—					
Motor vehicle licences and permits .....	61,321,112	67,927,334	81,561,138	103,504,451	102,107,910
Other .....	27,337,750	29,713,041	35,961,487	41,832,114	44,045,671
	88,658,862	97,640,375	117,522,625	145,336,565	146,153,581
Fines and penalties .....	11,238,761	12,807,290	14,709,493	19,014,445	15,250,866
Interest from investments .....	101,711,641	161,617,011	225,716,888	211,475,421	91,321,248
Recoveries of grants and contributions			2,182,223		
British Columbia Place Ltd. — dividends, non-recurring recovery of previous grants .....					65,000,000
British Columbia Cellulose Company — dividends .....					5,000,000
Miscellaneous .....	12,643,526	29,974,946	46,980,182	93,283,860	71,842,571
<b>Total Other Revenue .....</b>	<b>329,508,522</b>	<b>408,941,523</b>	<b>532,953,342</b>	<b>647,474,751</b>	<b>544,924,982</b>

**SCHEDULE OF COMBINED GENERAL FUND AND SPECIAL PURPOSE FUNDS  
REVENUE BY SOURCES FOR THE FISCAL YEARS ENDED MARCH 31—Continued**

	1979	1980	1981	1982	1983
	\$	\$	\$	\$	\$
	(unaudited)	(unaudited)			
Contributions from Government Enterprises—					
Liquor Distribution Branch .....	206,177,322	222,494,242	274,548,747	315,839,210	337,854,900
British Columbia Buildings Corporation .....	10,000,000	18,342,410	17,045,000	8,005,000	
British Columbia Systems Corporation .....	2,228,587	237,000	1,522,000	2,676,000	
<b>Total Contributions from Government Enterprises..</b>	<b>218,405,909</b>	<b>241,073,652</b>	<b>293,115,747</b>	<b>326,520,210</b>	<b>337,854,900</b>
Contributions from Other Governments—					
Canada—					
Established programs financing .....	482,929,000	593,409,000	638,388,000	643,861,000	652,360,000
Canada assistance plan .....	204,111,652	254,873,813	312,856,926	320,167,884	460,005,833
Statutory and other subsidies .....	2,116,848	2,116,848	7,352,468	7,595,929	9,232,574
Other shared costs and grants in aid .....	103,508,019	144,128,881	117,927,500	110,692,549	94,025,647
Subtotal, Canada .....	792,665,519	994,528,542	1,076,524,894	1,082,317,362	1,215,624,054
Municipal and other governments' share .....	25,448,537	29,037,644	29,621,903	32,837,631	18,466,674
<b>Total Contributions from Other Governments.....</b>	<b>818,114,056</b>	<b>1,023,566,186</b>	<b>1,106,146,797</b>	<b>1,115,154,993</b>	<b>1,234,090,728</b>
<b>Total Gross Revenue.....</b>	<b><u>4,704,274,633</u></b>	<b><u>5,704,826,813</u></b>	<b><u>5,802,725,042</u></b>	<b><u>6,903,448,673</u></b>	<b><u>6,529,089,773</u></b>
Reconciliation with Summaries of Revenue—					
General Fund .....	4,629,017,267	5,612,336,143	5,699,889,486	6,773,703,062	7,327,745,838
Less transfers from Special Purpose Funds .....			(12,660,764)	(62,768,481)	(1,405,730,330)
Special Purpose Funds.....	215,344,784	485,458,486	636,046,302	488,913,886	873,667,613
Less transfers from General Fund .....	(140,087,418)	(392,967,816)	(520,549,982)	(296,399,794)	(266,593,348)
	<b><u>4,704,274,633</u></b>	<b><u>5,704,826,813</u></b>	<b><u>5,802,725,042</u></b>	<b><u>6,903,448,673</u></b>	<b><u>6,529,089,773</u></b>



# **SCHEDULE OF COMBINED GENERAL FUND AND SPECIAL PURPOSE FUNDS EXPENDITURE BY FUNCTION FOR THE FISCAL YEARS ENDED MARCH 31**

	1979	1980	1981	1982	1983
	\$	\$	\$	\$	\$
<b>General Government—</b>	<b>(unaudited)</b>	<b>(unaudited)</b>			
Administrative—					
General .....	76,322,609	112,788,510	117,385,668	138,396,206	148,868,643
Employees' benefits .....	108,184,361	115,435,437	127,167,355	151,268,929	178,009,510
Construction and maintenance of public buildings .....	993	1,452,649	1,226,423	1,918,059	1,361,347
Legislative—					
Elections .....	2,664,423	6,359,555	1,249,087	3,023,831	6,218,331
Legislative Assembly and Govern- ment House .....	7,226,949	6,767,317	8,413,894	8,656,635	7,632,055
<b>Total General Government....</b>	<b>194,399,335</b>	<b>242,803,468</b>	<b>255,442,427</b>	<b>303,263,660</b>	<b>342,089,886</b>
<b>Protection of Persons and Property—</b>					
Law enforcement .....	75,978,968	84,467,006	92,233,330	109,119,311	116,933,248
Corrections .....	64,079,810	72,621,713	80,054,935	84,846,362	96,397,224
Police protection .....	33,247,328	40,776,710	47,555,148	53,867,612	67,133,912
Registration, regulation, inspection, trusteeship .....	63,812,814	63,221,331	66,354,945	70,893,660	71,227,116
<b>Total Protection of Persons         and Property.....</b>	<b>237,118,920</b>	<b>261,086,760</b>	<b>286,198,358</b>	<b>318,726,945</b>	<b>351,691,500</b>
<b>Transportation and Communications—</b>					
Highways, roads, bridges and airports .....	419,689,347	430,785,752	470,423,809	483,312,836	429,024,872
Waterways, ferries, docks and wharves .....	21,717,384	26,440,536	27,071,097	54,764,375	39,804,475
British Columbia ferries .....	51,083,901	53,772,025	57,928,384	63,712,166	47,820,819
British Columbia railway .....	20,009,698	23,200,000	84,000,000	128,151,155	77,000,000
<b>Total Transportation and         Communications.....</b>	<b>512,500,330</b>	<b>534,198,313</b>	<b>639,423,290</b>	<b>729,940,532</b>	<b>593,650,166</b>
<b>Health and Social Services—</b>					
Health—					
Administration .....	8,224,320	11,588,398	19,017,552	16,107,705	35,719,546
Public health .....	72,926,705	83,627,984	99,538,913	135,705,681	171,241,334
Medical, dental and allied services .....	291,829,733	377,775,219	462,443,017	567,816,751	636,218,363
Hospital care—					
Administration .....	4,197,025	6,063,905	6,489,577	7,349,853	7,548,013
Payments to local hospitals .....	631,555,170	733,422,806	971,110,988	1,095,164,258	1,254,323,444
Provincial mental hospitals .....	97,775,846	101,530,375	113,777,485	118,140,667	127,219,989
Social services—					
Administration .....	64,310,298	72,136,846	83,583,974	94,432,460	97,629,074
Aid to aged persons .....	28,064,538	25,450,776	30,424,335	34,989,579	40,679,136
Social assistance .....	441,328,020	527,386,109	621,143,192	698,607,841	884,382,117
Child welfare .....	58,997,787	66,016,702	83,927,614	104,349,121	135,066,344
Labour relations, industrial concil- iation and arbitration .....	11,354,028	10,893,111	12,251,617	26,071,837	36,635,844
<b>Total Health and Social Ser-         vices.....</b>	<b>1,710,563,470</b>	<b>2,015,892,231</b>	<b>2,503,708,264</b>	<b>2,898,735,753</b>	<b>3,426,663,204</b>
<b>Recreation and Cultural Services—</b>					
Archives, art galleries, museum and libraries .....	11,656,781	13,469,498	17,531,068	19,087,840	15,575,039
Parks, beaches and other recreational areas .....	46,986,881	41,760,790	46,398,233	46,899,806	33,641,376
Physical culture .....	5,869,239	6,848,744	7,624,107	4,217,607	3,136,070
Other .....	6,313,924	7,900,701	6,064,750	5,969,060	4,996,370
<b>Total Recreation and Cultural         Services.....</b>	<b>70,826,825</b>	<b>69,979,733</b>	<b>77,618,158</b>	<b>76,174,313</b>	<b>57,348,855</b>

**SCHEDULE OF COMBINED GENERAL FUND AND SPECIAL PURPOSE FUNDS  
EXPENDITURE BY FUNCTION FOR THE FISCAL YEARS ENDED MARCH 31—Continued**

	1979	1980	1981	1982	1983
	\$	\$	\$	\$	\$
<b>Education—</b>	(unaudited)	(unaudited)			
Administration .....	7,899,202	6,699,475	7,599,854	8,612,075	13,912,306
Schools operated by local authorities—					
Operating grants .....	413,652,548	433,310,297	465,827,304	530,152,224	585,253,642
Home-owner grants (School-levy portion) .....	152,895,906	203,736,926	216,220,230	224,936,772	232,451,581
Aids and services .....	32,167,026	18,201,105	33,532,447	36,442,753	26,181,430
Universities, colleges, vocational and other schools .....	368,236,735	466,619,214	511,329,878	632,132,805	685,092,916
Independent schools .....	8,562,874	9,565,835	10,841,810	13,224,545	17,154,073
Education of the handicapped .....	7,179,001	2,748,740	3,537,955	8,061,693	5,316,646
Teachers' pensions and unemployment insurance .....	52,532,033	48,824,249	69,046,446	96,385,037	103,210,207
<b>Total Education.....</b>	<b>1,043,125,325</b>	<b>1,189,705,841</b>	<b>1,317,935,924</b>	<b>1,549,947,904</b>	<b>1,668,572,801</b>
<b>Natural Resource and Primary Industries—</b>					
Fish and game .....	15,282,201	19,660,930	15,262,230	16,294,798	16,108,804
Forests (including fire suppression) .....	131,287,142	163,635,360	183,515,133	229,389,679	241,260,813
Lands-settlement and agriculture .....	74,861,447	59,901,882	100,523,937	177,684,905	145,407,337
Minerals and mines .....	15,034,487	12,312,270	20,822,162	22,888,474	18,662,329
Water resources .....	31,791,671	30,307,907	34,414,297	39,541,621	33,725,773
Other .....	9,266,017	16,527,817	8,360,472	1,745,750	
<b>Total Natural Resource and Primary Industries.....</b>	<b>277,522,965</b>	<b>302,346,166</b>	<b>362,898,231</b>	<b>487,545,227</b>	<b>455,165,056</b>
<b>Trade and Industrial Development .....</b>	<b>32,115,402</b>	<b>53,119,186</b>	<b>77,394,999</b>	<b>86,331,138</b>	<b>57,504,908</b>
<b>Housing—</b>					
Home-owner grants (nonschool-levy portion) .....	18,322,166	23,203,073	25,337,139	26,075,767	25,766,231
Home-acquisition grants .....	5,806,369	18,332,750	25,587,784	21,372,090	22,116,318
Renters' grants .....	16,754,877	15,293,456	21,688,625	21,627,785	22,044,034
Other .....	33,709,521	35,441,294	45,163,988	44,377,392	50,569,759
<b>Total Housing.....</b>	<b>74,592,933</b>	<b>92,270,573</b>	<b>117,777,536</b>	<b>113,453,034</b>	<b>120,496,342</b>
<b>Aid to Local Government—</b>					
Grants in aid of local government .....	179,720,872	176,289,842	218,483,744	264,733,057	212,557,750
Transit subsidy .....	6,856,665	25,136,184	72,853,435	89,757,666	86,408,473
Planning and development .....	2,657,997	2,582,839	3,136,542	3,677,394	4,659,742
University Endowment Lands .....	3,087,259	3,006,266	2,538,173	3,143,002	3,569,309
<b>Total Aid to Local Government.....</b>	<b>192,322,793</b>	<b>207,015,131</b>	<b>297,011,894</b>	<b>361,311,119</b>	<b>307,195,274</b>
<b>Interest on Public Debt .....</b>	<b>23,657,670</b>	<b>21,681,023</b>	<b>19,299,398</b>	<b>16,917,773</b>	<b>28,329,459</b>

**SCHEDULE OF COMBINED GENERAL FUND AND SPECIAL PURPOSE FUNDS  
EXPENDITURE BY FUNCTION FOR THE FISCAL YEARS ENDED MARCH 31—Continued**

	1979	1980	1981	1982	1983
	\$	\$	\$	\$	\$
Other Expenditure—	(unaudited)	(unaudited)			
Provincial Emergency Program.....	7,261,534	7,778,953	9,755,561	8,613,767	5,761,926
Disaster relief, training, and develop- ment aid in foreign countries .....	358,991	361,671	393,000	415,003	227,000
Special Employment Program .....	20,004,091	25,039,282	25,204,041	15,035,795	38,004,289
Interest on deposits and revenue re- funds .....	5,281,877	8,759,964	13,920,532	17,766,471	1,552,448
Power subsidy .....	3,167,816	3,221,491			
Lottery Fund grants .....	12,979,676	11,563,565	11,634,227	16,132,831	28,658,227
Crown corporation grants and other payments .....	17,603,367	9,237,020	21,838,889	53,358,895	10,000,000
British Columbia Resources Invest- ment Corporation—					
—Revaluation adjustment .....	(1,818,977)		22,004,858		
—Donation of investment .....				25,019,744	
—Share distribution to British Co- lumbia residents .....		106,326,693			
Transfer of property to British Colum- bia Buildings Corporation .....				5,918,571	20,012,926
Sundry .....	196,197	576,748		2,861,672	370,500
<b>Total Other Expenditure .....</b>	<b>65,034,572</b>	<b>172,865,387</b>	<b>104,751,108</b>	<b>145,122,749</b>	<b>104,587,316</b>
<b>Total Combined Expenditure</b>	<b>4,433,780,540</b>	<b>5,162,963,812</b>	<b>6,059,459,587</b>	<b>7,087,470,147</b>	<b>7,513,294,767</b>
Reconciliation With Summaries of Ex- penditure—					
General Fund .....	4,390,443,127	5,351,686,182	6,278,937,580	6,868,665,092	7,469,667,609
Less transfers to Special Purpose Funds .....	(140,087,418)	(392,967,816)	(520,549,982)	(296,399,794)	(266,593,348)
Special Purpose Funds .....	183,424,831	204,245,446	313,732,753	577,973,330	1,715,950,836
Less transfers to General Fund .....			(12,660,764)	(62,768,481)	(1,405,730,330)
	<b>4,433,780,540</b>	<b>5,162,963,812</b>	<b>6,059,459,587</b>	<b>7,087,470,147</b>	<b>7,513,294,767</b>



# **SCHEDULE OF SPECIAL PURPOSE FUNDS TRANSACTIONS AND BALANCES FOR THE FISCAL YEAR ENDED MARCH 31, 1983**

	Balance March 31, 1982	Revenue and Transfers <sup>3,4,5</sup>	Expenditures and Transfers <sup>1,2</sup>	Balance March 31, 1983
<b>Perpetual Funds—</b>				
British Columbia Cultural Fund—	\$	\$	\$	\$
Capital Account.....	20,000,000			20,000,000
Current Account.....	437,567	1,604,648	1,561,197	481,018
<b>First Citizens' Fund—</b>				
Capital Account.....	25,000,000			25,000,000
Current Account.....	2,509,260	2,076,687	2,616,280	1,969,667
<b>Physical Fitness and Amateur Sports Fund—</b>				
Capital Account.....	20,000,000			20,000,000
Current Account.....	604,900	1,617,809	1,053,756	1,168,953
	<u>68,551,727</u>	<u>5,299,144</u>	<u>5,231,233</u>	<u>68,619,638</u>
<b>Other Funds—</b>				
Agricultural Land Development Fund <sup>1</sup> .....	19,684,938		19,684,938	
Barkerville Historic Park Development Fund <sup>1</sup> .....	2,056,530		2,056,530	
Crop Insurance Stabilization Fund <sup>1</sup> .....	23,500,740		23,500,740	
Crown Land Fund <sup>1</sup> .....	332,375,363		332,375,363	
Downtown Revitalization Fund <sup>1</sup> .....	24,048,907		24,048,907	
Drug, Alcohol and Cigarette Education, Prevention and Rehabilitation Fund <sup>1</sup> .....	3,560,431		3,560,431	
Energy Development Fund <sup>1</sup> .....	7,604,813		7,604,813	
Farm Income Assurance Fund <sup>3</sup> .....	2,128,848	58,109,917	62,137,236	(1,898,471)
Farm Product Industry Fund <sup>1</sup> .....	4,445,776		4,445,776	
Forest and Range Resource Fund <sup>1</sup> .....	84,058,231		84,058,231	
Fraser River Crossing Fund <sup>1</sup> .....	40,378		40,378	
Habitat Conservation Fund.....	(569,998)	1,396,719	730,498	96,223
Industrial Development Subsidiary Agreement Loan Repayment Revolving Fund <sup>4</sup> .....	17,600,148	4,531,787	2,265,893	19,866,042
Lottery Fund.....	29,999,659	28,137,960	30,223,854	27,913,765
North East Coal Development Fund <sup>1</sup> .....	11,469,841		11,469,841	
Provincial Computerization of Libraries Fund <sup>1</sup> .....	2,354,393		2,354,393	
Provincial Home Acquisition Fund <sup>1</sup> .....	345,662,913		345,662,913	
Resource Revenue Stabilization Fund <sup>2</sup> .....		541,163,995	541,163,995	
Revenue Sharing Fund <sup>5</sup> .....	5,470,344	235,000,000	209,631,792	30,838,552
Miscellaneous Statutory Accounts <sup>1</sup> .....	3,738,571	28,091	3,703,081	63,581
	<u>919,230,826</u>	<u>868,368,469</u>	<u>1,710,719,603</u>	<u>76,879,692</u>
<b>Total Special Purpose Funds .....</b>	<b><u>987,782,553</u></b>	<b><u>873,667,613</u></b>	<b><u>1,715,950,836</u></b>	<b><u>145,499,330</u></b>

Special Purpose Fund expenditures include amounts transferred as revenue to the General Fund as follows:

<sup>1</sup> Fund balances transferred to the General Fund of the Consolidated Revenue Fund by the *Special Appropriations Act* (S.B.C. 1982, chap. 40). Effective April 1, 1982 this Act dissolved these special funds and created appropriations operated as accounts within the General Fund. Total transferred to the General Fund by the Act was \$864,566,335 including \$3,703,081 from miscellaneous statutory accounts.

<sup>2</sup> All receipts of the Resource Revenue Stabilization Fund transferred to the General Fund by order of the Lieutenant-Governor in Council under section 4 of the *Resource Revenue Stabilization Fund Act*.

Special Purpose Fund revenues include amounts transferred as expenditures from the General Fund as follows:

<sup>3</sup> Farm Income Assurance Fund—\$29,341,566.

<sup>4</sup> Industrial Development Subsidiary Agreement Loan Repayment Revolving Fund—\$2,251,782.

<sup>5</sup> Revenue Sharing Fund—\$235,000,000.

# **SCHEDULE OF COMBINED GENERAL FUND AND SPECIAL PURPOSE FUNDS FOR THE FISCAL YEAR**

Ministry	Salaries and Wages \$	Travel \$	Services \$	Utilities, Materials and Supplies \$
Legislation.....	2,463,816	14,805	3,957,294	537,655
Auditor General.....	2,255,982	243,893	327,243	73,189
Ombudsman.....	1,163,604	51,105	155,282	69,179
Premier's Office.....	508,369	84,719	21,315	49,884
Agriculture and Food.....	16,458,815	1,562,920	2,310,349	1,630,694
Attorney General.....	131,263,295	5,057,488	103,912,386	15,117,337
Consumer and Corporate Affairs.....	12,736,045	528,772	2,384,877	867,336
Education.....	14,186,524	605,926	10,576,518	14,803,431
Energy, Mines and Petroleum Resources.....	11,505,908	1,107,343	5,851,621	937,824
Environment.....	43,806,314	4,160,965	9,846,863	5,902,758
Finance.....	52,505,986	1,214,647	11,967,584	4,136,364
Forests.....	122,802,263	5,196,974	22,135,536	23,218,302
Health.....	181,010,404	4,282,318	17,988,569	31,681,272
Human Resources.....	123,884,157	4,166,166	105,630,458	8,154,945
Industry and Small Business Development.....	6,549,444	476,471	4,717,072	625,133
Intergovernmental Relations.....	1,566,481	162,180	194,241	352,901
Labour.....	21,958,034	2,060,408	2,750,486	1,262,125
Lands, Parks and Housing.....	33,957,388	1,238,417	4,729,655	9,094,838
Municipal Affairs.....	3,434,734	264,686	403,090	179,483
Provincial Secretary and Government Services.....	42,287,869	1,066,265	18,394,819	21,231,188
Tourism.....	3,483,439	391,000	7,834,910	1,334,560
Transportation and Highways.....	175,222,263	8,356,846	17,459,043	93,073,456
Universities, Science and Communications.....	2,971,551	160,728	417,956	172,924
Other Expenditure				
<i>Employment Development Act, Sec. 4.....</i>	723,482	4,390	26,657,167	68,249
<i>Financial Administration Act, Sec. 22.....</i>				
<i>Less: Transfers to Special Purpose Funds.....</i>				
Special Purpose Funds.....	862,291	92,306	49,140	1,001,152
Less: Transfers to General Fund.....				
Combined Expenditure.....	<u>1,009,568,458</u>	<u>42,551,738</u>	<u>380,673,474</u>	<u>235,576,179</u>
Comparative—1982 Combined Expenditure...	<u>942,737,831</u>	<u>46,290,443</u>	<u>316,415,689</u>	<u>255,717,061</u>

<sup>1</sup> Transfers to Special Purpose Funds of \$266,593,348 include Agriculture (Farm Income Assurance) \$29,341,566, Municipal Affairs (Revenue Sharing Fund) \$235,000,000, and Industrial Development Subsidiary Agreement Loan Repayment Revolving \$2,251,782.

<sup>2</sup> Transfer to the General Fund of \$1,405,730,330 is composed of revenue from the Resource Revenue Stabilization Fund \$541,163,995 and \$864,566,335 transferred by the *Special Appropriations Act*, S.B.C. 1982, chap. 40.

# EXPENDITURE BY OBJECTS OF EXPENDITURE CLASSIFICATION (GROUPED) ENDED MARCH 31, 1983

Acquisition of Physical Assets	Rentals	Grants, Contributions and Subsidies	Other Expendi- tures	Less: Recoveries	Total Expenditures
\$	\$	\$	\$	\$	\$
	77,610	56,900	987		7,109,067
	198,202	28,500	14,932		3,141,941
	187,813				1,626,983
					664,287
495,927	5,468,239	21,950,653	33,955,243 <sup>1</sup>	(2,040,807)	81,792,033
700,426	48,457,026	10,683,128	506,520	(5,907,755)	309,789,851
	2,357,257	217,650	19		19,091,956
328,594	2,606,184	2,091,697,859	4,053	(869,876,635)	1,264,932,454
143,978	2,398,769	3,764,553	14,772,016	(16,003,057)	24,478,955
8,531,616	11,413,333	1,546,808	28,840	(1,983,203)	83,254,294
148,364	4,691,534	11,446,938	175,692,484	(97,901,806)	163,902,095
5,306,790	56,298,071	1,776,000	666,093	(13,844,934)	223,555,095
1,888,996	36,027,612	2,030,897,046	6,154,860	(9,801,379)	2,300,129,698
384,670	24,658,943	827,774,729	18,782	(2,281,585)	1,092,391,265
	1,187,280	83,747,914	9,647,160		106,950,474 <sup>1</sup>
10,900	61,859	66,525	57,363		2,472,450
313,085	3,036,122	537,411	49,913	(1,290,846)	30,676,738
2,014,077	4,774,257	43,872,073	15,209,157	(4,673,357)	110,216,505
	504,728	97,059,051	235,006,722 <sup>1</sup>	(7,719,589)	329,132,905
858,049	14,296,906	7,878,515	163,355,301	(35,304,452)	234,064,460
67,140	848,180	732,745	42,983	(2,101,186)	12,633,771
163,231,842	68,057,910	55,918,293	117,392	(28,588,692)	552,848,353
327,460	26,680,507	348,190,214	13,249,154	(4,553,575)	387,616,919
575,000	2,308,855	32,892,174	72,345,979	(8,562,747)	127,012,549
		182,511			182,511
			(266,593,348) <sup>1</sup>		(266,593,348)
64,239	232,556	226,516,206	1,487,133,568 <sup>2</sup>	(622)	1,715,950,836
			(1,405,730,330) <sup>2</sup>		(1,405,730,330)
<u>185,391,153</u>	<u>316,829,753</u>	<u>5,899,434,396</u>	<u>555,705,843</u>	<u>(1,112,436,227)</u>	<u>7,513,294,767</u>
<u>285,501,797</u>	<u>283,510,750</u>	<u>4,780,181,768</u>	<u>625,756,119</u>	<u>(448,641,311)</u>	<u>7,087,470,147</u>

SCHEDULE OF RESOURCE REVENUE STABILIZATION FUND  
REVENUE BY SOURCE FOR THE FISCAL YEAR ENDED MARCH 31, 1983

Estimated	Source		Revenue	
\$		\$	\$	\$
	<b>Petroleum and Natural Gas:</b>			
209,000,000	British Columbia Petroleum Corporation .....	96,048,923		
85,000,000	Permits and Fees .....	49,253,175		
81,000,000	Petroleum and Natural Gas Royalties .....	83,523,655		
<u>375,000,000</u>			228,825,753	
	<b>Minerals:</b>			
15,000,000	Mining Tax .....	4,767,412		
12,500,000	Mineral Resource Tax .....	(1,020,517)		
13,000,000	Mineral Land Tax .....	13,233,838		
7,000,000	Coal, Minerals and Metals Royalties .....	8,986,265		
15,000,000	Miscellaneous Mining Receipts .....	6,487,643		
<u>62,500,000</u>			32,454,641	
	<b>Forests:</b>			
5,000,000	Logging Tax .....	2,074,182		
110,000,000	Timber Sales .....	64,700,259		
11,000,000	Timber Royalties .....	5,070,273		
10,400,000	Forest Scaling Fees .....	5,738,935		
2,000,000	Miscellaneous Forest Receipts .....	5,321,691		
<u>138,400,000</u>			82,905,340	
165,000,000	<b>Water Rentals and Recording Fees .....</b>		187,429,850	
11,500,000	<b>Wildlife Act—Fees and Licences .....</b>		9,548,411	
<u>752,400,000</u>				
	<b>Revenue of the Resource Revenue</b>			541,163,995
	<b>Stabilization Fund .....</b>			
(752,400,000)	<b>Transfer to General Fund .....</b>			<u>(541,163,995)</u>
<u>—</u>	<b>Balance of Fund .....</b>			<u>—</u>

# **SCHEDULE OF GENERAL FUND REVENUE BY SOURCE FOR THE FISCAL YEAR ENDED MARCH 31, 1983**

Estimated	Source	Revenue	
\$		\$	\$
<b>Taxation Revenue:</b>			
1,925,000,000	Personal Income .....	2,008,152,085	
501,000,000	Corporation Income .....	188,550,277	
1,240,000,000	Social Service .....	999,449,345	
422,000,000	Gasoline .....	348,718,971	
51,000,000	Motive Fuel Use .....	40,254,002	
114,000,000	Cigarette and Tobacco .....	109,109,479	
87,000,000	Corporation Capital .....	83,833,538	
38,000,000	Property .....	40,745,157	
23,000,000	Insurance Premiums .....	21,141,440	
29,000,000	Hotel Room .....	22,550,007	
8,000,000	Horse Racing .....	7,164,243	
<u>4,438,000,000</u>	<b>Total Taxation Revenue .....</b>		<b>3,869,668,544</b>
<b>Natural Resource Revenue:</b>			
752,400,000 <sup>1</sup>	Transfer from the Resource Revenue Stabilization Fund <sup>2</sup> .....		541,163,995
<b>Other Revenue:</b>			
Sales and Services:			
5,400,000	Land Sales .....	3,011,922	
14,000,000	Land, Leases, Rentals and Fees .....	17,119,741	
13,500,000	Medicare Services Recoveries .....	11,660,599	
10,000,000	Real Estate Earnings of the Crown Land Special Purpose Account .....	5,023,962	
7,000,000	Motor Vehicle Lien and Search Fees .....	6,239,143	
5,650,000	Ambulance Service .....	7,529,097	
3,750,000	Ferry Revenue .....	3,929,514	
40,000,000	Land Registry Fees .....	27,056,219	
1,750,000	Sheriffs' Fees .....	2,012,188	
1,800,000	Property Tax Collection Fees .....	2,354,141	
1,000,000	Vital Statistics Fees .....	1,275,974	
1,500,000	Hearing Aid Equipment .....	1,258,177	
1,000,000	Sales of Maps and Airphotos .....	442,364	
1,200,000	Publications Service Branch .....		
1,250,000	University Endowment Lands Revenue .....	499,724	
<u>6,050,000</u>	Miscellaneous Sales and Services .....	<u>4,467,990</u>	
114,850,000 <sup>1</sup>			93,880,755
Licences and Permits:			
119,000,000	Motor Vehicle Licences and Permits .....	102,107,910	
14,200,000	Liquor Licensing Branch—Permits and Fees .....	15,051,347	
12,000,000	Companies Branch .....	6,797,244	
5,365,000	Safety Inspecting Fees .....	3,919,020	
3,000,000	Law Stamps .....	4,249,332	
2,600,000	Camp-site Permits and Park Use .....	3,085,290	
2,500,000	Fire Services Act—Fees, etc. .....	2,447,732	
2,770,000	Insurance, Brokers and Real Estate .....	2,383,674	
3,000,000	Public Health Inspection Fees .....		
1,100,000	Agricultural Licences .....	1,160,359	
1,835,000	Trade and Dealer Licences .....	757,811	
1,200,000	Mobile Home Registry .....	739,319	
<u>5,430,000</u>	Miscellaneous Licences and Permits .....	<u>3,433,910</u>	
174,000,000			146,132,948
20,000,000	Fines and Penalties .....	15,250,866	
113,984,000	Interest from Investments .....	84,060,736	

# **SCHEDULE OF GENERAL FUND REVENUE BY SOURCE FOR THE FISCAL YEAR ENDED MARCH 31, 1983—Continued**

Estimated \$	Source	Revenue \$	\$
	<b>Other Revenue—Continued</b>		
	Miscellaneous:		
	Institutional Maintenance Receipts:		
10,900,000	Maintenance of Children .....	11,857,026	
5,450,000	Other Maintenance Receipts .....	6,302,672	
16,350,000		18,159,698	
6,500,000	Insurance Claim Receipts .....	10,153,551	
22,850,000	Other Miscellaneous Revenue .....	36,575,308	
45,700,000			64,888,557
	Non-recurring Recoveries:		
	British Columbia Place Ltd.—Dividends .....	65,000,000	
	British Columbia Cellulose Company—Dividends .....	5,000,000	
	Recovery of British Columbia Ferry Corporation—Sinking Fund .....	745,515	
	Recovery of Queensborough Bridge Account ..	427,648	
	Sale of Property to British Columbia Buildings Corporation .....	5,392,826	
	British Columbia Educational Institutions Capital Financing Authority .....	4,351	
	Special Purpose Funds Collapsed by <i>Special Appropriations Act</i> .....	864,566,335	
75,000,000			941,136,675
543,534,000	<b>Total Other Revenue</b> .....		1,345,350,537
	<b>Contributions From Government Enterprises:</b>		
365,000,000	Liquor Distribution Branch—Net Profit .....	337,854,900	
6,700,000	British Columbia Buildings Corporation .....		
371,700,000	<b>Total Contributions from Government Enterprises</b> .....		337,854,900
	<b>Contributions From Other Governments:</b>		
	Canada:		
656,000,000	Established Programs Financing .....	652,360,000	
397,600,000	Canada Assistance Plan .....	460,005,833	
	Other Shared-cost Programs:		
47,000,000	Adult Occupational Training .....	52,589,091	
22,400,000	Economic Development .....	17,802,754	
16,000,000	Transportation and Highways .....	15,063,183	
29,100,000	Other Federal Payments .....	8,187,753	
114,500,000		93,642,781	
3,000,000	Percentage of Power Corporation Tax .....	6,694,803	
2,500,000	Statutory Subsidies .....	2,537,771	
1,173,600,000	<b>Subtotal, Canada</b> .....	1,215,241,188	
17,800,000	Municipal Share of Joint-Service Programs .....	18,457,077	
200,000	Other Provinces .....	9,597	
1,191,600,000	<b>Total Contributions from Other Governments</b> .....		1,233,707,862
7,297,234,000 <sup>3</sup>	<b>General Fund Revenue</b> .....		7,327,745,838

<sup>1</sup> Estimates for Natural Resources and Other Revenue have been restated to conform with the *Resource Revenue Stabilization Act*.

<sup>2</sup> Natural resource revenue is paid into the Resource Revenue Stabilization Fund. In 1982/83 all revenue received by this Fund was transferred to the General Fund.

<sup>3</sup> Main Estimates .....

Special Purpose Accounts Estimate .....

7,232,000,000

65,234,000

7,297,234,000



**SCHEDULE OF GENERAL FUND EXPENDITURE BY MINISTRY  
SHOWING EXPENDITURE COMPARED WITH MAIN ESTIMATES  
AND OTHER AUTHORIZATIONS FOR THE FISCAL YEAR  
ENDED MARCH 31, 1983**

Ministry	Total Appropriations			Actual Expenditures	Net Under Expenditures
	Estimated \$	Other Authorizations \$	Total \$		
Legislation .....	8,343,500		8,343,500	7,109,067	1,234,433
Auditor General .....	3,590,772		3,590,772	3,141,941	448,831
Ombudsman .....	1,760,340		1,760,340	1,626,983	133,357
Premier's Office .....	709,124		709,124	664,287	44,837
Agriculture and Food .....	77,007,158	6,824,755	83,831,913	81,792,033	2,039,880
Attorney General .....	314,892,013	5,621,474	320,513,487	309,789,851	10,723,636
Consumer and Corporate Affairs .....	19,798,783	35,785	19,834,568	19,091,956	742,612
Education .....	1,350,901,988	(17,926,673)	1,332,975,315	1,264,932,454	68,042,861
Energy, Mines and Petroleum Resources .....	32,641,114	15,784	32,656,898	24,478,955	8,177,943
Environment .....	85,125,154	2,587,517	87,712,671	83,254,294	4,458,377
Finance .....	179,745,884	14,418,737	194,164,621	163,902,095	30,262,526
Forests .....	228,367,237	15,741,742	244,108,979	223,555,095	20,553,884
Health .....	2,317,686,249	10,560,083	2,328,246,332	2,300,129,698	28,116,634
Human Resources .....	986,259,580	117,303,706	1,103,563,286	1,092,391,265	11,172,021
Industry and Small Business Development .....	118,093,171	50,421	118,143,592	106,950,474	11,193,118
Intergovernmental Relations .....	2,913,693	7,877	2,921,570	2,472,450	449,120
Labour .....	34,469,615	831,303	35,300,918	30,676,738	4,624,180
Lands, Parks and Housing .....	112,931,000	4,976,729	117,907,729	110,216,505	7,691,224
Municipal Affairs .....	347,221,217	4,634	347,225,851	329,132,905	18,092,946
Provincial Secretary and Government Services .....	246,893,358	(2,934,479)	243,958,879	234,064,460	9,894,419
Tourism .....	13,680,900	(399,995)	13,280,905	12,633,771	647,134
Transportation and Highways .....	634,171,000	(2,424,778)	631,746,222	552,848,353	78,897,869
Universities, Science and Communications .....	397,338,150	(2,700,136)	394,638,014	387,616,919	7,021,095
Other—					
<i>Employment Development Act, Sec. 4</i> .....	132,900,000		132,900,000	127,012,549	5,887,451
<i>Financial Administration Act, Sec. 22, Veterans' Hospital Agreement</i> .....		182,511	182,511	182,511	
	<u>7,647,441,000<sup>1</sup></u>	<u>152,776,997</u>	<u>7,800,217,997</u>	<u>7,469,667,609</u>	<u>330,550,388</u>

<sup>1</sup> Main Estimates Voted..... 7,232,000,000

Special Purpose Accounts Estimate ..... 415,441,000

7,647,441,000

Net Voted Financing

Transactions Estimate ..... 8,789,760

# **SCHEDULE OF GENERAL FUND EXPENDITURE BY APPROPRIATION FOR THE FISCAL YEAR ENDED MARCH 31, 1983**

Note No.	Description	Total Appropriations		Actual Expenditure	Net Under Expenditure
		Estimated	Other Authorizations		
		\$	\$	\$	\$
<b>1</b>	<b>Legislation</b>				
	Legislation	8,343,500		7,109,067	1,234,433
<b>2</b>	<b>Auditor General</b>				
	Auditor General	3,590,772		3,141,941	448,831
<b>3</b>	<b>Ombudsman</b>				
	Office of the Ombudsman	1,760,340		1,626,983	133,357
<b>4</b>	<b>Premier's Office</b>				
	Premier's Office	709,124		664,287	44,837
<b>5</b>	<b>Ministry of Agriculture and Food</b>				
	Minister's Office	164,608			
	Statutory— <i>Legislative Assembly Allowances and Pension Act</i> (R.S.B.C. 1979, chap. 228, part 1, sec. 12)		6,770	171,378	18,383
<b>6</b>	<b>Ministry Operations</b>				
	Supplement—Special Warrant No. 2	68,815,106			
	Supplement—Special Warrant No. 11		14,070,459		
	Statutory— <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 23 (3))—		20,700,000		
	—		(33,130,177)		
			2,700,000	73,155,388	1,697,816
<b>7</b>	<b>Milk Board</b>				
	Milk Board	293,292		240,353	52,939
<b>8</b>	<b>Provincial Agricultural Land Commission</b>				
	Provincial Agricultural Land Commission	1,134,152		946,113	188,039
<b>9</b>	<b>I.C.B.C. Senior Citizens' Grant</b>				
	I.C.B.C. Senior Citizens' Grant	6,000,000		5,948,254	51,746
	Statutory—				
	<i>Cattle Horn Act</i> (R.S.B.C. 1979, chap. 44, sec. 7)—				
	Livestock Improvement		7,266	7,266	
	<i>Farm Income Insurance Act</i> (R.S.B.C. 1979, chap. 123, sec. 6)—Farm Income Plan		1,000,000	1,000,000	
		<b>76,407,158</b>	<b>5,354,318</b>	<b>79,752,553</b>	<b>2,008,923</b>
	Special Purpose Accounts—				
	<i>Livestock Protection Act</i> (R.S.B.C. 1979, chap. 245, sec. 14)	50,000		19,043	30,957
	<i>Farm Product Industry Act</i> (R.S.B.C. 1979, chap. 124, sec. 16)	550,000	1,470,437	2,020,437	
		<b>77,007,158</b>	<b>6,824,755</b>	<b>81,792,033</b>	<b>2,039,880</b>



**Ministry of Attorney General**

10	Minister's Office .....	149,981			
	Statutory— <i>Legislative Assembly Allowances and Pension Act</i> (R.S.B.C. 1979, chap. 228, part 1, sec. 12)		4,634	154,615	136,853
11	Administration and Support Services .....	61,814,944		61,814,944	57,094,696
12	Superior and County Judiciary .....	1,897,930		1,897,930	1,847,201
13	Provincial Judiciary .....	9,366,316		9,366,316	8,889,424
14	Police Services .....	65,895,693			476,892
	Supplement—Special Warrant No. 5 .....		2,500,000	68,395,693	66,289,267
15	Court Services .....	43,191,802			2,106,426
	Supplement—Special Warrant No. 5 .....		1,210,000		
	Statutory— <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 23 (3)) .....		(182,422)	44,219,380	43,385,530
16	Corrections .....	74,430,116			833,850
	Supplement—Special Warrant No. 5 .....				
17	Legal Services to Government .....	8,668,456		75,440,116	73,684,771
	Supplement—Special Warrant No. 5 .....		1,010,000		1,755,345
	Statutory— <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 23 (3)) .....		1,080,000		
18	Criminal Justice .....	13,844,474		9,519,577	9,209,512
	Statutory— <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 23 (3)) .....		(228,879)		310,065
	Statutory Services, Boards, Commissions .....		(19,081)	13,825,393	13,373,074
19	Statutory— <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 23 (3)) .....	35,632,301			452,319
	Statutory— <i>Criminal Injury Compensation Act</i> (R.S.B.C. 1979, chap. 83, sec. 2 (5)) .....		(926,914)		
	Statutory— <i>Indian Cut-off Lands Disputes Act</i> (S.B.C. 1982, chap. 50, sec. 5)—Osoyos and Clinton .....		758,833	35,464,220	35,464,220
			370,500	370,500	370,500
		<b>314,892,013</b>	<b>5,576,671</b>	<b>320,468,684</b>	<b>309,745,048</b>
					<b>10,723,636</b>
	Special Purpose Account— <i>Land Title Act</i> (R.S.B.C. 1979, chap. 219, sec. 274) .....		44,803	44,803	
		<b>314,892,013</b>	<b>5,621,474</b>	<b>320,513,487</b>	<b>309,789,851</b>
					<b>10,723,636</b>

**Ministry of Consumer and Corporate Affairs**

20	Minister's Office .....	165,160			
	Statutory— <i>Legislative Assembly Allowances and Pension Act</i> (R.S.B.C. 1979, chap. 228, part 1, sec. 12)		6,770		
	Supplement—Special Warrant No. 4 .....		30,000	201,930	193,001
21	Ministry Operations .....	19,633,623			8,929
	Statutory— <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 23 (3)) .....		(985)	19,632,638	733,683
		<b>19,798,783</b>	<b>35,785</b>	<b>19,834,568</b>	<b>19,091,956</b>
					<b>742,612</b>

# **SCHEDULE OF GENERAL FUND EXPENDITURE BY APPROPRIATION FOR THE FISCAL YEAR ENDED MARCH 31, 1983 — Continued**

Vote No.	Description	Total Appropriations				Net Under Expenditure \$
		Estimated \$	Other Authorizations \$	Total \$	Actual Expenditure \$	
<b>Ministry of Education</b>						
22	Minister's Office	299,040				
	Statutory— <i>Legislative Assembly Allowances and Pension Act</i> (R.S.B.C. 1979, chap. 228, part 1, sec. 12)		1,610	300,650	179,554	121,096
23	Management Operations and Educational Finance	12,447,315		12,447,315	9,578,240	2,869,075
24	Public Schools Education	966,085,922				
	Statutory— <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 23 (3))		(17,487,933)	948,597,989	900,070,935	48,527,054
25	Post Secondary Colleges and Institutes	279,335,383				
	Statutory— <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 23 (3))		(440,350)	278,895,033	262,958,508	15,936,525
26	Independent Schools	17,734,328		17,734,328	17,145,217	589,111
		<b>1,275,901,988</b>	<b>(17,926,673)</b>	<b>1,257,975,315</b>	<b>1,189,932,454</b>	<b>68,042,861</b>
27	Financing Transactions <sup>2</sup>					
		<b>1,275,901,988</b>	<b>(17,926,673)</b>	<b>1,257,975,315</b>	<b>1,189,932,454</b>	<b>68,042,861</b>
	Special Purpose Account— <i>Education (Interim) Finance Act</i> , sec. 9	75,000,000		75,000,000	75,000,000	
		<b>1,350,901,988</b>	<b>(17,926,673)</b>	<b>1,332,975,315</b>	<b>1,264,932,454</b>	<b>68,042,861</b>
<b>Ministry of Energy, Mines and Petroleum Resources</b>						
28	Minister's Office	212,539				
	Statutory— <i>Legislative Assembly Allowances and Pension Act</i> (R.S.B.C. 1979, chap. 228, part 1, sec. 12)		1,606	214,145	188,562	25,583
29	Resource Management Program	22,333,208		22,333,208	18,277,376	4,055,832
30	British Columbia Utilities Commission	2,595,367		2,595,367	1,898,218	697,149
31	Fort Nelson Indian Band Royalties Agreement	5,000,000		5,000,000	2,875,623	2,124,377
	Statutory— <i>Mining Regulation Act</i> (R.S.B.C. 1979, chap. 265, sec. 11 (2))—Mine Improvement		14,178	14,178	14,178	
		<b>30,141,114</b>	<b>15,784</b>	<b>30,156,898</b>	<b>23,253,957</b>	<b>6,902,941</b>
	Special Purpose Account— <i>Energy Development—Special Appropriations Act</i> , sec. 4	2,500,000		2,500,000	1,224,998	1,275,002
		<b>32,641,114</b>	<b>15,784</b>	<b>32,656,898</b>	<b>24,478,955</b>	<b>8,177,943</b>

[illegible]

# **SCHEDULE OF GENERAL FUND EXPENDITURE BY APPROPRIATION FOR THE FISCAL YEAR ENDED MARCH 31, 1983 — Continued**

Vote No.	Description	Total Appropriations			Actual Expenditure \$	Net Under Expenditure \$
		Estimated \$	Other Authorizations \$	Total \$		
<b>Ministry of Forests</b>						
42	Minister's Office	170,140				
	Statutory— <i>Legislative Assembly Allowances and Pension Act</i> (R.S.B.C. 1979, chap. 228, part 1, sec. 12)		4,344	174,484	169,685	4,799
43	Forest and Range Resource Management	126,536,777		126,536,777	105,987,692	20,549,085
44	Fire Suppression	17,956,320				
	Statutory— <i>Forest Act</i> (R.S.B.C. 1979, chap. 140, sec. 124 (4))		14,919,044	32,875,364	32,875,364	
	Statutory— <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 24 (c))—Interest on Revenue Refunds		558,354	558,354	558,354	
	Special Warrant No. 7—Countervailing Duties Investigation		260,000	260,000	260,000	
		<b>144,663,237</b>	<b>15,741,742</b>	<b>160,404,979</b>	<b>139,851,095</b>	<b>20,553,884</b>
	Special Purpose Account—Forest and Range Resource— <i>Special Appropriations Act</i> , sec. 5	83,704,000		83,704,000	83,704,000	
		<b>228,367,237</b>	<b>15,741,742</b>	<b>244,108,979</b>	<b>223,555,095</b>	<b>20,553,884</b>
<b>Ministry of Health</b>						
45	Minister's Office	222,410				
	Statutory— <i>Legislative Assembly Allowances and Pension Act</i> (R.S.B.C. 1979, chap. 228, part 1, sec. 12)		1,606	224,016	192,648	31,368
46	Management Operations	191,683,054		191,683,054	178,406,957	13,276,097
47	Health Programs	1,559,450,117				
	Supplement—Special Warrant No. 6		24,560,000			
	Statutory— <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 23 (3))		(13,459,261)			
	Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, sec. 14, OIC 2060/82)—transfer to Ministry of Labour		(802,693)			
	Medical Services Commission	485,230,668		1,569,748,163	1,554,939,002	14,809,161
		<b>2,236,586,249</b>	<b>10,299,652</b>	<b>2,246,885,901</b>	<b>2,218,769,275</b>	<b>28,116,626</b>
48	Special Purpose Accounts— Drug, Alcohol and Cigarette Education, Prevention and Rehabilitation— <i>Special Appropriations Act</i> , sec. 3	3,300,000	260,431	3,560,431	3,560,431	
	<i>Health Cost Stabilization Act</i> , sec. 1	77,800,000		77,800,000	77,799,992	8
		<b>2,317,686,249</b>	<b>10,560,083</b>	<b>2,328,246,332</b>	<b>2,300,129,698</b>	<b>28,116,634</b>

49	<b>Ministry of Human Resources</b>	262,008				
	Minister's Office .....					
	Statutory— <i>Legislative Assembly Allowances and Pension Act</i> (R.S.B.C. 1979, chap. 228, part 1, sec. 12)		3,706	265,714	204,397	61,317
50	Ministry Programs .....	985,997,572				
	Supplement—Special Warrant No. 3 .....		117,300,000	1,103,297,572	1,092,186,868	11,110,704
		<b>986,259,580</b>	<b>117,303,706</b>	<b>1,103,563,286</b>	<b>1,092,391,265</b>	<b>11,172,021</b>
51	<b>Ministry of Industry and Small Business Development</b>					
	Minister's Office .....	249,538				
	Statutory— <i>Legislative Assembly Allowances and Pension Act</i> (R.S.B.C. 1979, chap. 228, part 1, sec. 12)		4,625	254,163	189,689	64,474
52	Ministry Operations .....	45,343,633		45,343,633	34,687,455	10,656,178
53	British Columbia Railway—Debt Servicing .....	70,000,000		70,000,000	70,000,000	
	Statutory— <i>Public Service Act</i> (R.S.B.C. 1979, chap. 343, sec. 78)—Medical Expenses, London, England .....		796	796	796	
	<i>Small Business Development Act</i> (S.B.C. 1982, chap. 74, sec. 3)—Business Loans .....		45,000	45,000	45,000	
54	Financing Transactions <sup>2</sup> .....	<b>115,593,171</b>	<b>50,421</b>	<b>115,643,592</b>	<b>104,922,940</b>	<b>10,720,652</b>
		<b>115,593,171</b>	<b>50,421</b>	<b>115,643,592</b>	<b>104,922,940</b>	<b>10,720,652</b>
	Special Purpose Account—North East Coal Development— <i>Special Appropriations Act</i> , sec. 6 .....	2,500,000		2,500,000	2,027,534	472,466
55	<b>Ministry of Intergovernmental Relations</b>					
	Minister's Office .....	138,000				
	Statutory— <i>Legislative Assembly Allowances and Pension Act</i> (R.S.B.C. 1979, chap. 228, part 1, sec. 12)		1,610	139,610	134,309	5,301
56	Intergovernmental Relations .....	2,775,693		2,775,693	2,331,874	443,819
	Statutory— <i>Public Service Act</i> (R.S.B.C. 1979, chap. 343, sec. 78)—Medical Expenses, London, England .....		6,267	6,267	6,267	
		<b>2,913,693</b>	<b>7,877</b>	<b>2,921,570</b>	<b>2,472,450</b>	<b>449,120</b>

# SCHEDULE OF GENERAL FUND EXPENDITURE BY APPROPRIATION FOR THE FISCAL YEAR ENDED MARCH 31, 1983 — Continued

Vote No.	Description	Total Appropriations			Actual Expenditure \$	Net Under Expenditure \$
		Estimated \$	Other Authorizations \$	Total \$		
<b>Ministry of Labour</b>						
57	Minister's Office Statutory— <i>Legislative Assembly Allowances and Pension Act</i> (R.S.B.C. 1979, chap. 228, part 1, sec. 12) Supplement—Special Warrant No. 8	152,517 30,960,720	1,610 27,000	181,127	179,342	1,785
58	Ministry Operations Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, sec. 14, OIC 2060/82)—transfer from Ministry of Health		802,693	31,763,413	27,778,458	3,984,955
59	Boards and Agencies	3,356,378		3,356,378	2,718,938	637,440
		<b>34,469,615</b>	<b>831,303</b>	<b>35,300,918</b>	<b>30,676,738</b>	<b>4,624,180</b>
<b>Ministry of Lands, Parks and Housing</b>						
60	Minister's Office Statutory— <i>Legislative Assembly Allowances and Pension Act</i> (R.S.B.C. 1979, chap. 228, part 1, sec. 12)	187,000		188,023	177,599	10,424
61	Ministry Operations	78,448,990	1,023	78,448,990	72,658,103	5,790,887
62	Ministry Enterprises	10		10		10
		<b>78,636,000</b>	<b>1,023</b>	<b>78,637,023</b>	<b>72,835,702</b>	<b>5,801,321</b>
Special Purpose Accounts—						
	Crown Land— <i>Ministry of Lands, Parks and Housing Act</i> (R.S.B.C. 1979, chap. 277, sec. 7)	9,600,000	3,255,540	12,855,540	12,855,540	
	Provincial Home Acquisition— <i>Home Conversion and Leasehold Loan Act</i> (R.S.B.C. 1979, chap. 170, sec. 17), and <i>Home Purchase Assistance Act</i> (R.S.B.C. 1979, chap. 172, sec. 21)	21,627,000	1,720,166	23,347,166	23,347,166	
	<i>University Endowment Land Act</i> (R.S.B.C. 1979, chap. 420, sec. 3)	3,068,000		3,068,000	1,178,097	1,889,903
		<b>112,931,000</b>	<b>4,976,729</b>	<b>117,907,729</b>	<b>110,216,505</b>	<b>7,691,224</b>
<b>Ministry of Municipal Affairs</b>						
63	Minister's Office Statutory— <i>Legislative Assembly Allowances and Pension Act</i> (R.S.B.C. 1979, chap. 228, part 1, sec. 12)	205,621	4,634	210,255	184,421	25,834
64	Operations and Administration	10,382,288		10,382,288	7,054,682	3,327,606
65	Revenue Sharing Fund	235,000,000		235,000,000	235,000,000	
66	Transit Services	100,633,308		100,633,308	86,408,473	14,224,835
		<b>346,221,217</b>	<b>4,634</b>	<b>346,225,851</b>	<b>328,647,576</b>	<b>17,578,275</b>
	Special Purpose Account—Downtown Revitalization— <i>Special Appropriations Act</i> , sec. 2	1,000,000		1,000,000	485,329	514,671
		<b>347,221,217</b>	<b>4,634</b>	<b>347,225,851</b>	<b>329,132,905</b>	<b>18,092,946</b>



## Ministry of Provincial Secretary and Government Services

67	Minister's Office .....	191,744				
	Statutory— <i>Legislative Assembly Allowances and Pension Act</i> (R.S.B.C. 1979, chap. 228, part 1, sec. 12) .....		1,610	193,354	159,424	33,930
68	Provincial Secretary and Government Services Programs .....	64,504,470				
	Statutory— <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 23 (3)) .....		(3,753,457)			
69	Culture, Heritage and Recreation Programs .....	20,871,803		60,751,013	56,841,264	3,909,749
70	Public Service Commission .....	5,051,067		20,871,803	17,817,869	3,053,934
71	Superannuation Commission .....	140,065,034		5,051,067	4,220,877	830,190
72	Government Employee Relations Bureau .....	14,367,240		140,065,034	139,761,489	303,545
	Statutory— <i>Inquiry Act</i> (R.S.B.C. 1979, chap. 198, part 2, sec. 18)—Investigating Amendments to the <i>Constitution Act</i> .....		153,698	153,698		1,608,964
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 14)—Write-off, Uncollectable Debt .....		2,445	2,445		
		<b>245,051,358</b>	<b>(3,595,704)</b>	<b>241,455,654</b>	<b>231,715,342</b>	<b>9,740,312</b>
	Special Purpose Accounts— Barkerville Historic Park Development— <i>Special Appropriations Act</i> , sec. 1 .....	869,000	661,225	1,530,225	1,530,225	154,107
	Provincial Computerization of Libraries— <i>Special Appropriations Act</i> , sec. 7 .....	973,000		973,000	818,893	
		<b>246,893,358</b>	<b>(2,934,479)</b>	<b>243,958,879</b>	<b>234,064,460</b>	<b>9,094,419</b>
73	Ministry of Tourism .....					
	Minister's Office .....	204,003				
	Statutory— <i>Legislative Assembly Allowances and Pension Act</i> (R.S.B.C. 1979, chap. 228, part 1, sec. 12) .....		4,626	208,629	182,775	25,854
74	Operations Services .....	5,269,233		5,269,233	4,677,888	591,345
75	Marketing Services .....	8,207,664				
	Supplement—Special Warrant No. 9 .....		1,000,000			
	Statutory— <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 23 (3)) .....		(1,428,770)	7,778,894	7,748,959	29,935
	Statutory— <i>Public Service Act</i> (R.S.B.C. 1979, chap. 343, sec. 78)—Medical Expenses, London, England and California, U.S.A. ....		24,149	24,149		
		<b>13,680,900</b>	<b>(399,995)</b>	<b>13,280,905</b>	<b>12,633,771</b>	<b>647,134</b>

# **SCHEDULE OF GENERAL FUND EXPENDITURE BY APPROPRIATION FOR THE FISCAL YEAR ENDED MARCH 31, 1983 — Continued**

Vote No.	Description	Total Appropriations			Actual Expenditure \$	Net Under Expenditure \$
		Estimated \$	Other Authorizations \$	Total \$		
<b>Ministry of Transportation and Highways</b>						
76	Minister's Office	228,769				
	Statutory— <i>Legislative Assembly Allowances and Pension Act</i> (R.S.B.C. 1979, chap. 228, part 1, sec. 12)		1,023	229,792	196,741	33,051
77	Administration and Services Department	19,242,394		19,242,394	15,407,983	3,834,411
78	Highway Operations Department	521,132,477				
	Statutory— <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 23 (3))		(2,466,179)	518,666,298	451,543,643	67,122,655
79	Hydro Development—Highways	10		10		10
80	Transportation Policy Department	5,658,433		5,658,433	3,921,432	1,737,001
81	Crown Corporation Assistance	54,822,700		54,822,700	54,820,819	1,881
82	Motor Vehicle Department	30,543,264		30,543,264	24,765,105	5,778,159
83	Motor Carrier Commission and Branch	2,542,953		2,542,953	2,152,252	390,701
		<b>634,171,000</b>	<b>(2,465,156)</b>	<b>631,705,844</b>	<b>552,807,975</b>	<b>78,897,869</b>
	Statutory—Fraser River Crossing— <i>Special Funds Act</i> (S.B.C. 1980, chap. 53)		40,378	40,378	40,378	
		<b>634,171,000</b>	<b>(2,424,778)</b>	<b>631,746,222</b>	<b>552,848,353</b>	<b>78,897,869</b>
<b>Ministry of Universities, Science and Communications</b>						
84	Minister's Office	165,088				
	Statutory— <i>Legislative Assembly Allowances and Pension Act</i> (R.S.B.C. 1979, chap. 228, part 1, sec. 12)		1,610	166,698	154,223	12,475
85	Ministry Administration and Support	9,224,510		9,224,510	8,735,012	489,498
86	Government Telecommunications	24,352,193		24,352,193	24,119,139	233,054
87	Universities	363,596,359				
	Statutory— <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 23 (3))		(2,701,746)	360,894,613	354,608,545	6,286,068
		<b>397,338,150</b>	<b>(2,700,136)</b>	<b>394,638,014</b>	<b>387,616,919</b>	<b>7,021,095</b>
		<b>7,514,541,000</b>	<b>152,594,486</b>	<b>7,667,135,486</b>	<b>7,342,472,549</b>	<b>324,662,937</b>



Other—			
Employment Development Act, sec. 4 .....			
Financial Administration Act, sec. 22, Veterans' Hospital Agreement .....			
<b>Total, General Fund Expenditure .....</b>	<b>132,900,000</b>	<b>132,900,000</b>	<b>5,887,451</b>
	<u>7,647,441,000<sup>1</sup></u>	<u>182,511</u>	<u>127,012,549</u>
		<u>182,511</u>	<u>182,511</u>
		<u>7,800,217,997</u>	<u>7,469,667,609</u>
			<u>330,550,388</u>
<sup>1</sup> Main Estimates Voted .....	7,232,000,000		
Special Purpose Accounts Estimate .....	415,441,000		
	<u>7,647,441,000</u>		
<sup>2</sup> Net Voted Financing Transactions Estimate .....			
Vote 27 .....	10		
Vote 35 .....	750,000		
Vote 41 .....	2,350,000		
Vote 54 .....	5,689,750		
	<u>8,789,760</u>		

Financing transactions affect the financial position of the Province, but not the operating results. Therefore they are not included in the General Fund Expenditure.

# COMBINED FINANCIAL STATEMENTS SCHEDULE OF GUARANTEED DEBT FOR THE FISCAL YEAR ENDED MARCH 31, 1983

Debt of municipalities and other local governments, Provincial Crown corporations and private enterprises guaranteed by the Province as to net principal and accrued interest outstanding.

	1983		1982	
	Gross Outstanding <sup>2</sup>	Net Sinking Funds <sup>2</sup>	Net Outstanding	Net Outstanding
	\$	\$	\$	\$
Municipalities and other local governments—				
(1) Guarantees authorized pursuant to the <i>School Act</i> , sec. 232 (principally funded)	1,290,206,223			
Less: held by British Columbia School Districts Capital Financing Authority	(1,290,206,223)			
	—			1,012,092
(2) Guarantees authorized pursuant to the <i>Educational Institution Capital Finance Act</i> , sec. 9	27,958,018			
Less: held by British Columbia Educational Institutions Capital Financing Authority	(27,958,018)			
	—			
(3) Guarantees authorized pursuant to the <i>Hospital District Act</i> , sec. 41	754,065,592			
Less: held by British Columbia Regional Hospital Districts Financing Authority	(754,065,592)			
	—			
(4) Guarantees authorized pursuant to the <i>Municipalities Assistance Act</i> , sec. 3 (serials)	14,892,573		14,892,573	17,720,464
(5) Guarantees authorized pursuant to the <i>Municipal Act</i> , part 25, sec. 854, debentures (principally serials)	25,030,469	7,642,568	17,387,901	17,818,424
(6) Greater Vancouver Sewerage and Drainage District debentures (some serials)	16,713,865	16,713,865		353,693
Subtotal, municipalities and other local governments	56,636,907	24,356,433	32,280,474	36,904,673
Government services—				
(7) Guarantees authorized pursuant to the <i>British Columbia Buildings Corporation Act</i> , sec. 13—				
Debentures — funded	503,451,966	15,438,515	488,013,451	228,348,130
Notes — unfunded	75,272,192		75,272,192	62,000,000
(8) Guarantees authorized pursuant to the <i>System Act</i> , sec. 20—				
Debentures — funded	52,413,214	608,795	51,804,419	29,850,859
Notes — unfunded	2,689,906		2,689,906	
Subtotal — Government services	633,827,278	16,047,310	617,779,968	320,198,989
Health and education —				
(9) Guarantees authorized pursuant to the <i>Educational Institution Capital Finance Act</i> , sec. 9—				
Debentures — funded <sup>1</sup>	323,922,766	13,313,981	310,608,785	231,614,770
(10) Guarantees authorized pursuant to the <i>Hospital District Finance Act</i> , sec. 9—				
Debentures — funded <sup>1</sup>	841,778,130	154,978,842	686,799,288	580,870,677
(11) Guarantees authorized pursuant to the <i>School District Capital Finance Act</i> , sec. 9—				
Debentures — funded	1,393,617,322	379,673,341	1,013,943,981	866,357,531
Notes — unfunded	8,022,681		8,022,681	11,880,801
Subtotal, health and education	2,567,340,899	547,966,164	2,019,374,735	1,690,723,779
Economic development —				
(12) Guarantees authorized pursuant to the <i>British Columbia Cellulose Company Act</i> , sec. 8 <sup>1</sup> —	13,130,046		13,130,046	17,455,650
(13) Guarantees authorized pursuant to the <i>Ferry Corporation Act</i> , sec. 18 <sup>1</sup> —	28,688,686		28,688,686	28,688,686
Bonds and debentures—unfunded series	30,271,068		30,271,068	
—notes				

(14) Guarantees authorized pursuant to the <i>British Columbia Railway Finance Act</i> , sec. 10 <sup>1</sup> — Bonds and debentures—funded	774,054,117	131,178,905	642,875,212	668,949,087
Notes—unfunded	233,775,244		233,775,244	88,086,630
(15) Guarantees authorized pursuant to the <i>Development Corporation Act</i> , sec. 15 <sup>1</sup> Less: held by the British Columbia Housing and Employment Development Financing Authority	151,138,976			
	(8,204,675)			
(16) Guarantees authorized pursuant to the <i>Ministry of Transportation and Highways Act</i> , sec. 66, re: British Columbia Steamship Company (1975) Ltd. <sup>1</sup>	142,934,301		142,934,301	111,038,171
(17) Guarantees authorized pursuant to the <i>British Columbia Transit Act</i> , sec. 22 <sup>1</sup> — Bonds and debentures	3,936,895		3,936,895	3,423,707
Notes	37,648,682		37,648,682	
Capital leases	20,005,068		20,005,068	55,000,000
	26,429,242		26,429,242	
(18) Guarantees authorized pursuant to the <i>British Columbia Place Act</i> , 1980, sec. 6 <sup>1</sup>	4,118,039		4,118,039	72,790,669
(19) Guarantees authorized pursuant to the <i>Farm Product Industry Act</i> , sec. 2	4,249,675		4,249,675	6,103,884
(20) Guarantees authorized pursuant to the <i>Agricultural Credit Act</i> , sec. 3	6,226,751		6,226,751	4,280,171
(21) Guarantees authorized pursuant to the <i>Harbour Board Act</i> , secs. 18 and 30 <sup>1 1</sup>				
(22) Guarantees authorized pursuant to the <i>Housing and Employment Development Financing Act</i> , secs. 5 and 6 <sup>1</sup> — Bonds and debentures	6,191,788		6,191,788	
Notes	2,012,888		2,012,888	
	30,009,349		30,009,349	
(23) Guarantees authorized pursuant to the <i>Petroleum Corporation Act</i> , secs. 10 and 12 <sup>1</sup> Subtotal, economic development	1,363,681,839	131,178,905	1,232,502,934	1,055,816,655
Utilities—				
(24) Guarantees authorized pursuant to the <i>Hydro and Power Authority Act</i> , sec. 44 <sup>1</sup> — Bonds and debentures—funded	8,249,033,446	587,696,889	7,661,336,557	7,154,680,886
Subtotal, utilities	8,249,033,446	587,696,889	7,661,336,557	7,154,680,886
Grand total, all guaranteed debt	12,870,520,369	1,307,245,701	11,563,274,668	10,258,324,982
Less: Amounts included above held as investments by General and Special Purpose Funds	153,690,816	17,262,950	136,427,866	314,946,827
Net total, all guaranteed debt	12,716,829,553	1,289,982,751	11,426,846,802	9,943,378,155

<sup>1</sup> See Section G of the Public Accounts for details of maturity dates, interest rates, and redemption features of the outstanding debt of these Crown agencies.

<sup>2</sup> Gross outstanding debt as at March 31, 1983 includes accrued interest of \$393.2 million. Debt payable in United States currency is recorded in Canadian dollars at the rate of exchange prevailing at March 31, 1983.

Sinking funds comprise cash and investments recorded at cost, plus accrued interest of \$33.4 million, with the exception of item 6 which is shown at an adjusted value equivalent to the gross outstanding funded debt. The market value of these sinking fund investments was approximately \$1,308 million at March 31, 1983 (1982: \$994 million); however, these are not considered to be temporary investments, since it is generally the Government's policy not to redeem them prior to maturity, at which time the par value is realized.

The Government is directly responsible for paying 56 to 100 per cent of debt service costs for health and education debt through various grant formulas. In 1982/83 these contributions totalled approximately \$214 million or 67 per cent of the debt service costs. The Government also pays a portion of the debt service costs of some economic development enterprises. No such contribution is made for utilities.

As a result of Government financing policies \$4.0 billion of the guaranteed debt is held in investment accounts included in these financial statements and in other Provincial public sector superannuation and pension funds. Canada Pension Plan funds made available to the Government (\$3.5 billion) are also invested in these securities but are subject to redemption on six months' notice by the Federal Minister of Finance.

Between the year end and August 15, 1983 there have been additional debt issues net of redemptions guaranteed by the Province totalling \$762.6 million.

**COMBINED FINANCIAL STATEMENTS  
SCHEDULE OF UNMATURED DEBT**

**Pursuant to Section 54 (2) of the "Financial Administration Act", 1981  
For the Fiscal Year Ended March 31, 1983**

**UNMATURED DEBT**

Unmatured debt represents financial obligations of the Province of British Columbia resulting from certificates of indebtedness that have not yet become due.

*Payable in Canadian Currency*

	April 1/82	Issues	Retirements	March 31/83	Net increase or (decrease)	
	\$	\$	\$	\$	1983	1982
Province of British Columbia Bonds.....	183,147,790	26,100,000	26,100,000	183,147,790	\$ Nil	\$ (26,100,000)
Treasury Bills.....		950,000,000	250,000,000	700,000,000	700,000,000	
Total Unmatured Debt.....	183,147,790	976,100,000	276,100,000	883,147,790	700,000,000	(26,100,000)

*Province of British Columbia Bonds*

Maturity	Date Issue	Rate (%)	Nature	Series	Amount Outstanding Apr. 1/82	Issues	Retirements	Amount Outstanding Mar. 31/83	Interest Payable	Authority
May 1, 1988 <sup>1</sup>	May 1, 1978	9%	Bonds	BD	183,147,790		26,100,000	157,047,790	1 May & Nov.	British Columbia Deficit Repayment Act, 1975-76 (S.B.C. 1976, chap. 6)
March 31, 1988	March 31, 1983	11½	Bonds	PRA		26,100,000		26,100,000	31 Mar. & Sept.	Provincial Debt Refinancing Act, 1982
Total.....					183,147,790	26,100,000	26,100,000	183,147,790		

<sup>1</sup>The bonds are repayable in nine annual instalments of \$26,100,000 each on May 1, 1979, through 1987, plus a final \$26,547,790 on May 1, 1988. The Province has the right at any time to redeem the bonds in whole or in part.

## Treasury Bills

Date of Issue	Issues				Issues Outstanding Mar. 31/83
	Average Yield %	Par Value \$	Discount \$	Net Proceeds \$	Retirements \$
December 1, 1982	10.78	50,000,000	1,308,900	48,691,100	50,000,000
December 8	10.66	50,000,000	1,294,800	48,705,200	50,000,000
December 15	10.01	50,000,000	1,217,050	48,782,950	50,000,000
December 22	9.97	50,000,000	1,212,610	48,787,390	50,000,000
December 29	9.87	50,000,000	1,200,900	48,799,100	50,000,000
January 5, 1983	9.67	50,000,000	1,177,450	48,822,550	50,000,000
January 12	9.48	50,000,000	1,154,800	48,845,200	50,000,000
January 19	9.63	50,000,000	1,172,600	48,827,400	50,000,000
January 26	9.70	50,000,000	1,180,760	48,819,240	50,000,000
February 2	9.83	50,000,000	1,196,200	48,803,800	50,000,000
February 9	9.61	50,000,000	1,170,500	48,829,500	50,000,000
February 16	9.15	50,000,000	1,115,000	48,885,000	50,000,000
February 23	9.27	50,000,000	1,129,000	48,871,000	50,000,000
March 2	9.17	60,000,000	1,340,800	58,659,200	60,000,000
March 9	9.31	60,000,000	1,360,750	58,639,250	60,000,000
March 16	9.18	60,000,000	1,342,150	58,657,850	60,000,000
March 23	9.23	60,000,000	1,349,500	58,650,500	60,000,000
March 30	9.18	60,000,000	1,343,160	58,656,840	60,000,000
Total		950,000,000	22,266,930	927,733,070	700,000,000

Treasury bills are short-term financial obligations issued by the Province of British Columbia to pay a sum of money on a given date. Treasury bills do not pay interest but are sold at a discount and mature at par. The difference between issue price and par at maturity represents the lenders' income in lieu of interest.

Treasury bills have the following characteristics:

- issued at a discount in lieu of interest payments
- maturity: 91 days
- issued in Canadian currency
- transferable
- bought and sold on the open market.

**COMBINED FINANCIAL STATEMENTS**  
**SCHEDULE OF MONEY REFUNDED UNDER PROVISIONS OF SECTION 13**  
**OF THE FINANCIAL ADMINISTRATION ACT, 1981**  
**FOR THE FISCAL YEAR ENDED MARCH 31, 1983**

Description of Item		
Attorney General:		\$
Land Title Registration Fees .....		294,935
Consumer and Corporate Affairs:		
Corporate and Central Registry Fees .....		249,119
Rentalsman Filing Fees .....		150
Credit and Debtor Assistance Fees .....		25
Travel Agents' Registration Fees .....		50
Motor Dealers' Licensing Fees .....		10,452
Liquor Control and Licensing Fees .....		9,325
		<u>269,121</u>
Finance:		
Real Property Taxes .....		2,293,576
Tobacco Taxes .....		192,172
		<u>2,485,748</u>
Forests:		
Harvesting—Stumpage .....		3,261
Harvesting Rental and Fees .....		206
Overpayments .....		199,080
Miscellaneous Revenue .....		5,982
		<u>208,529</u>
Lands, Parks and Housing:		
Land Leases and Rentals .....		309,756
Transportation and Highways:		
Application Fees—Motor Carrier .....		31,106
Miscellaneous, each under \$2,000 .....		8,661
		<u>39,767</u>
Total: 1982/83 .....		<u>3,607,856</u>
Total: 1981/82 .....		<u>964,252</u>

**Note:** Section 13 of the *Financial Administration Act*, 1981 authorizes money to be refunded under the following conditions:

- (a) "Money received by the government that is erroneously paid or collected, or
- (b) for any purpose that is not fulfilled."

These payments are reflected in the main statements of the Province.



**COMBINED FINANCIAL STATEMENTS**  
**SCHEDULE OF ASSETS AND UNCOLLECTIBLE DEBTS WRITTEN OFF UNDER**  
**PROVISION OF SECTION 14 OF THE *FINANCIAL ADMINISTRATION ACT*, 1981 FOR THE**  
**FISCAL YEAR ENDED MARCH 31, 1983**

Description of Item	
Agriculture and Food:	\$
Farm Products Industry loan (Sun Dew Foods).....	7,500
Attorney General:	
Provincial Court Fines and Fees.....	371,680
Consumer and Corporate Affairs:	
Miscellaneous.....	200
Finance:	
Social Service Tax.....	1,528,988
Hotel Room Tax.....	9,692
Gasoline.....	3
Motive Fuel Use.....	1,660
Real Property Tax.....	1,031,934
Corporation Capital Tax.....	508,118
Succession Duties.....	8,573
Logging Tax.....	56,655
	3,145,623
Forests:	
Overpayments.....	378,227
Health:	
Ambulance Fees.....	1,217,462
Patient Maintenance.....	9,273,078
	10,490,540
Human Resources:	
Bad debt—Woodlands Institution for the Mentally Handicapped.....	593,622
Industry and Small Business Development:	
Travel Industry Development Subsidiary Agreement—low interest loans—	
5005 Holdings.....	115,000
Co-Har Holdings.....	162,500
	277,500
Lands, Parks and Housing:	
Land Leases and Rentals.....	73,390
Provincial Secretary and Government Services:	
Miscellaneous, each under \$2,000.....	8,281
Transportation and Highways:	
Permits—oversize carriers.....	7,613
Miscellaneous, each under \$2,000.....	4,426
	12,039
Total: 1982/83.....	15,358,602
Total: 1981/82.....	53,010,074

**Note:** Section 14 of the *Financial Administration Act*, 1981 authorizes an asset, a debt or an obligation to be written off if it is unrealizable or uncollectible. These write-offs are reflected in the main statements of the Province.



**COMBINED FINANCIAL STATEMENTS**  
**SCHEDULE OF DEBTS EXTINGUISHED UNDER PROVISION OF SECTION 15 OF THE**  
***FINANCIAL ADMINISTRATION ACT, 1981 FOR THE***  
**FISCAL YEAR ENDED MARCH 31, 1983**

Description of Item		\$
Environment:		
Conservation Fund Loan Principal. O.I.C. 1698/79 .....		7,604
Total: 1982/83 .....		7,604
Total: 1981/82 .....		0

**Note:** Section 15 of the *Financial Administration Act*, 1981, authorizes the Lieutenant Governor in Council to forgive in whole or in part, a debt or obligation that is due and owing to the Government.

**SCHEDULE OF REMISSIONS UNDER PROVISIONS OF SECTION 16 (1) OF THE**  
***FINANCIAL ADMINISTRATION ACT, 1981 FOR THE***  
**FISCAL YEAR ENDED MARCH 31, 1983**

Description of Item		\$
Social Service Tax .....		13,420
Total: 1982/83 .....		13,420
Total: 1981/82 .....		26,399

**Note:** Section 16 (1) of the *Financial Administration Act*, 1981 authorizes the Lieutenant Governor in Council to remit:

- (a) "any tax, royalty, fee or other sum that is paid or payable to the government and that is imposed or authorized to be imposed by an enactment, or
  - (b) any forfeiture, fine or pecuniary penalty imposed or authorized to be imposed by an enactment, notwithstanding that the whole or part of it is payable to another person"
- where he "considers it in the public interest to do so . . . where great public inconvenience, great injustice or great hardship to a person has occurred or is likely to occur." These remissions are reflected in the main statements of the Province.

**COMBINED FINANCIAL STATEMENTS**  
**SCHEDULE OF PAYMENTS BASED ON CONTRIBUTIONS PURSUANT TO SECTION 22 (2)**  
**OF THE *FINANCIAL ADMINISTRATION ACT*, 1981 FOR THE**  
**FISCAL YEAR ENDED MARCH 31, 1983**

Ministry	Agreement Description	\$
<b>Education:</b>		
	National Training Agreement—Skill Growth Fund .....	1,520,737
	National Training Agreement—Federal Vocational Training Course Purchase .....	4,927,035
		<u>6,447,772</u>
<b>Energy, Mines and Petroleum Resources:</b>		
	British Columbia Utilities Commission .....	662,314
	Staff Exchange with Federal Government .....	50,448
		<u>712,762</u>
<b>Environment:</b>		
	Provincial Emergency Program Telecommunications .....	177,290
	Homathko Development Air Studies .....	14,731
	Ambient Air Monitoring .....	44,226
	Salmonid Enhancement .....	77,737
	British Columbia Hydro Snow Pillow .....	22,317
	British Columbia Hydro Stikine River Basin Agreement .....	127,227
	Large Scale Base Mapping .....	103,086
	Pitt Meadows Base Mapping .....	8,186
	Municipal Base Mapping .....	47,901
		<u>622,701</u>
<b>Forests:</b>		
	British Columbia Railway .....	34,484
	Biomass Project .....	148,128
	Alberta Fire Suppression .....	444,700
		<u>627,312</u>
<b>Health:</b>		
	Out of Province Hospital Insurance Reciprocal Agreements .....	11,163,583
	Strongyloids Survey .....	5,631
	Veterans Hospital Agreement .....	182,511
		<u>11,351,725</u>
<b>Lands, Parks and Housing:</b>		
	Vernon Boat Launch .....	4,706
	Winter Cove .....	42,339
		<u>47,045</u>
<b>Provincial Secretary and Government Services:</b>		
	Historic Site Survey .....	64,780
	Artifact Purchases .....	73,250
	Provincial Art Collection .....	5,000
	Public Archives Canada Film and Graphics .....	10,000
	Equipment Replacement by Insurance .....	8,437
	British Columbia Heritage Trust Administration .....	2,051
		<u>163,518</u>
<b>Employment Development Account:</b>		
	Unemployed Apprentice Job Training .....	660,340
	Total: 1982/83 .....	<u>20,633,175</u>
	Total: 1981/82 .....	<u>1,846,855</u>

**Note:** Section 22 (2) of the *Financial Administration Act*, 1981 authorizes payments "where under an Act, agreement or undertaking:

- (a) money is payable to the government, or
- (b) money has been received by the government."

**COMBINED FINANCIAL STATEMENTS**  
**SCHEDULE OF OBLIGATIONS UNDER CAPITAL LEASES PURSUANT TO SECTION 54 (3)**  
**OF THE *FINANCIAL ADMINISTRATION ACT*, 1981 FOR THE**  
**FISCAL YEAR ENDED MARCH 31, 1983**

Description of Item	Total Lease Payments
Lease of 70-automobile ferry, <i>M.V. Quinsam</i> at \$81,130 per month	\$
Initial term—April 1, 1983 to March 31, 1985.....	1,947,120
First option—April 1, 1985 to September 30, 1987.....	2,433,900
Second option—October 1, 1987 to March 26, 1997.....	9,248,820
Purchase option, March 26, 1997.....	310,000
Total: 1982/83.....	<u>13,939,840</u>
Total: 1981/82.....	<u>14,913,400</u>

**Note:** Section 54 (3) of the *Financial Administration Act*, 1981 requires disclosure of the financial obligations of the government under a lease where substantially all of the risks and benefits of ownership of the property have been transferred to the government. These contracts are reflected in the Public Accounts in accordance with the Province's accounting policies.

**SCHEDULE OF PAYMENTS MADE TO HONOUR GUARANTEES PURSUANT TO**  
**SECTION 58 (3) OF THE *FINANCIAL ADMINISTRATION ACT*, 1981**  
**FOR THE FISCAL YEAR ENDED MARCH 31, 1983**

Description of Item	\$
<i>Agricultural Credit Act</i>	
D. and G. Roller.....	37,818
Cowichan Delta Produce Ltd.....	72,518
Deacon Feed Ltd.....	129,438
Rodgers Hog Farm.....	148,414
Total: 1982/83.....	<u>388,188</u>
Total: 1981/82.....	<u>1,080,534</u>

**Note:** Section 58 (3) of the *Financial Administration Act*, 1981 authorizes payments to honour guarantees and indemnities where the Government has entered into an agreement to give a guarantee in connection with the issue and sale of securities. These payments are reflected in the main statements of the Province.

**COMBINED FINANCIAL STATEMENTS  
SCHEDULE OF INVESTMENT PORTFOLIO OF THE GOVERNMENT  
PURSUANT TO SECTION 36 (8) OF THE  
FINANCIAL ADMINISTRATION ACT, 1981  
AS AT MARCH 31, 1983**

	1983			1982
	Temporary Investments	Long-Term Investments	Total	Total
	\$	\$	\$	\$
Obligations of or guaranteed by Canada.....	40,107,888		40,107,888	3,161,718
Obligations of or guaranteed by a Province.....	81,947,117	74,376,597	156,323,714	350,841,301
Obligations of or guaranteed by a savings institution.....	305,268,969		305,268,969	814,767,828
Total .....	<u>427,323,974</u>	<u>74,376,597</u>	<u>501,700,571</u>	<u>1,168,770,847</u>
Held as follows:				
Temporary Investments (Note 2).....	426,388,136		426,388,136	1,094,394,250
Investments in and advances to Crown corporations (Note 8)				
British Columbia Hydro and Power Authority .....		8,070,096	8,070,096	8,070,096
British Columbia Railway Company.....		10,235,000	10,235,000	10,235,000
Other assets (Note 10)				
British Columbia Housing and Employment De- velopment Financing Authority.....	935,838		935,838	
British Columbia Regional Hospital Districts Fi- nancing Authority bonds.....		12,000,000	12,000,000	12,000,000
British Columbia School Districts Capital Financ- ing Authority bonds.....		44,071,501	44,071,501	44,071,501
Total .....	<u>427,323,974</u>	<u>74,376,597</u>	<u>501,700,571</u>	<u>1,168,770,847</u>

**COMBINED FINANCIAL STATEMENTS**  
**SCHEDULE OF INVESTMENT PORTFOLIO OF THE GOVERNMENT**  
**PURSUANT TO SECTION 36 (8) OF THE**  
**FINANCIAL ADMINISTRATION ACT, 1981**  
**AS AT MARCH 31, 1983—Continued**

Temporary Investments	1983		1982	
	Book Value		Book Value	
	\$	\$	\$	
Obligations of or guaranteed by Canada:				
Government of Canada Treasury Bills .....		40,107,888	3,161,718	
Obligations of or guaranteed by the Province:				
British Columbia Assessment Authority .....	3,950,000			
British Columbia Buildings Corporation .....	50,000,000		52,492,499	
British Columbia Development Corporation .....	6,659,219		30,053,947	
British Columbia Ferry Corporation .....	302,060			
British Columbia Housing and Employment Develop- ment Financing Authority .....	935,838			
British Columbia Place Ltd. ....			69,856,945	
British Columbia Railway Company .....			89,061,313	
British Columbia Steamship Company (1975) Ltd. ...	100,000			
British Columbia Transit .....	20,000,000		35,000,000	
		81,947,117	276,464,704	
Obligations of or guaranteed by a savings institution:				
Canadian Imperial Bank of Commerce .....	54,109,610		130,083,620	
Royal Bank of Canada .....	43,480,303		173,635,721	
Bank of Montreal .....	22,636,492		135,637,967	
Toronto Dominion Bank .....	84,419,203		162,565,994	
Bank of Nova Scotia .....	12,998,936		98,490,523	
Bank of British Columbia .....			18,372,367	
Mercantile Bank .....	561,320		22,151,370	
National Bank .....			34,665,155	
Canadian Commercial Bank .....	8,000,000			
Lloyds Bank International .....			5,914,418	
Crown Trust .....	1,089,348			
Royal Bank Mortgage .....	22,037,541			
Toronto Dominion Mortgage .....	15,034,745			
Commerce Mortgage Corporation .....	15,003,863			
Sumitomo Bank New York .....			5,408,410	
Royal Trust .....	11,198,411			
Dai-Ichi Kangyo Bank .....			14,917,856	
Canada Permanent Trust .....	2,123,493			
National Trust .....	1,875,704			
Bank of America .....	4,200,000			
Barclays Bank of Canada .....			12,924,427	
National Westminster of Canada .....	6,500,000			
		305,268,969	814,767,828	
Total .....		427,323,974	1,094,394,250	
Long-Term Investments	Dates of Maturity	Par Value	Book Value	Book Value
Obligations of or guaranteed by a Province:		\$	\$	\$
British Columbia Hydro and Power Authority .....	2001-2004	8,141,000	8,070,096	8,070,096
British Columbia Railway Company .....	1999	10,235,000	10,235,000	10,235,000
British Columbia Regional Hospital Districts Financ- ing Authority .....	1991-1992	12,000,000	12,000,000	12,000,000
British Columbia School Districts Capital Financing Authority .....	1988-1992	44,092,000	44,071,501	44,071,501
Total .....		74,468,000	74,376,597	74,376,597

**SECTION C****CONSOLIDATED FINANCIAL STATEMENTS OF THE PROVINCE****CONTENTS**

	Page
Preamble .....	C 3
Report of the Auditor General .....	C 5
Consolidated Balance Sheet .....	C 7
Consolidated Statement of Taxpayers' Equity .....	C 8
Consolidated Statement of Operating Results .....	C 9
Consolidated Statement of Changes in Cash and Temporary Investments .....	C 10
Notes to Consolidated Financial Statements .....	C 12

**SUPPLEMENTARY SCHEDULES**

Schedule of Entities Recorded on a Consolidated or Equity Basis .....	C 24
Schedule of Operating Results of Consolidated Crown Corporations .....	C 25
Schedule of Equity in Commercial Enterprises .....	C 26
Schedule of Equity in Transportation Companies and Commercial Enterprises .....	C 27
Schedule of Guaranteed Debt .....	C 28





## **CONSOLIDATED FINANCIAL STATEMENTS OF THE PROVINCE FOR THE FISCAL YEAR ENDED MARCH 31, 1983**

### **PREAMBLE**

Consolidated Financial Statements are included in the Public Accounts for the third successive year. These statements aggregate the Consolidated Revenue Fund, which comprises the General Fund and Special Purpose Funds, and certain Crown corporations: namely, those Crown corporations which exist to service the Government ("service" corporations) and those Crown corporations which conduct Government activities and complement Government programs ("provincial" corporations). These corporations are more fully described in Note 1 to these consolidated financial statements. The financial statements of those Crown corporations which have been consolidated have been adjusted to the Government's accounting policies upon consolidation to provide consistent reporting.

Crown corporations which are similar to commercial enterprises and run on commercial lines (termed "commercial" and "transportation" companies) have not been consolidated; the Government's investment in those enterprises has simply been adjusted to reflect the underlying equity in them without adjusting the financial statements of such enterprises to conform with the Government's accounting policies.

These consolidated financial statements are presented to disclose the economic impact of the Government and the state of its finances in a manner that will assist in the assessment of these matters.



**REPORT OF THE AUDITOR GENERAL  
ON THE CONSOLIDATED FINANCIAL STATEMENTS  
INCLUDED IN THE PUBLIC ACCOUNTS  
OF THE PROVINCE OF BRITISH COLUMBIA**



**Province of  
British Columbia**

Office of the  
Auditor General  
Province of British Columbia

8 Bastion Square  
Victoria  
British Columbia  
V8V 1X4

---

*To the Legislative Assembly  
of the Province of British Columbia  
Parliament Buildings  
Victoria, British Columbia*

I have examined the Consolidated Financial Statements of the Government of the Province of British Columbia for the fiscal year ended March 31, 1983 as presented in Section C of the Public Accounts, and the related supplementary schedules contained in sub-sections C24 through C29. These financial statements are:

Consolidated Balance Sheet  
Consolidated Statement of Taxpayers' Equity  
Consolidated Statement of Operating Results  
Consolidated Statement of Changes in Cash and  
Temporary Investments  
(including Notes to Consolidated Financial  
Statements)

My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances. I have received all the information and explanations I have required for the purpose of my examination.

I report in accordance with section 7 of the *Auditor General Act*. In my opinion, these consolidated financial statements present fairly on a consolidated basis the financial position of the Government of the Province of British Columbia as at March 31, 1983 and the results of its operations and the changes in its financial position for the year then ended in accordance with the stated accounting policies as set out in Note 1 to the consolidated financial statements applied on a basis consistent with that of the preceding year.

- 2 -

I emphasize that this report is limited under section 7 of the Act to an opinion on presentation of the financial statements in accordance with the stated accounting policies of the Government. Under section 8 of the Act I report separately on other matters resulting from my examination that I consider should be brought to the attention of the Legislative Assembly. That report will be presented at a future date.



ERMA MORRISON, F.C.A.  
*Auditor General*

*Victoria, British Columbia*  
*31 August 1983*

**CONSOLIDATED BALANCE SHEET AS AT MARCH 31, 1983**

	1983	1982
	\$	\$
<b>ASSETS</b>		
Cash and temporary investments (note 2) .....	314,370,450	771,865,030
Accounts receivable (note 3) .....	635,866,702	518,740,166
Due from Crown corporations and agencies (note 4) .....	22,799,391	17,106,142
Mortgages receivable (note 5) .....	258,368,058	189,304,135
Prepaid program costs (note 6) .....	157,476,907	72,848,330
Inventories (note 7) .....	45,375,731	38,110,585
Investments in Crown corporations—at equity (note 8) .....	674,625,164	692,024,735
Property under development (note 9) .....	64,502,224	66,006,762
Fixed assets (note 10) .....	1	1
Deferred charges and other assets (note 11) .....	379,530,763	286,388,914
	<u><b>2,552,915,391</b></u>	<u><b>2,652,394,800</b></u>
<b>LIABILITIES</b>		
Accounts payable and accrued liabilities (note 12) .....	648,913,807	682,947,268
Due to Crown corporations and agencies (note 13) .....	16,493,996	14,295,071
Deferred revenue (note 14) .....	139,848,213	107,353,615
Unmatured debt (note 15) .....	1,631,048,178	489,989,819
	<u><b>2,436,304,194</b></u>	<u><b>1,294,585,773</b></u>
<b>TAXPAYERS' EQUITY</b>		
Taxpayers' equity .....	<u><b>116,611,197</b></u>	<u><b>1,357,809,027</b></u>
	<u><b>2,552,915,391</b></u>	<u><b>2,652,394,800</b></u>
<b>CONTINGENCIES AND COMMITMENTS (note 16)</b>		
Guaranteed Debt .....	<u><b>10,824,971,666</b></u>	<u><b>9,672,891,936</b></u>
<b>TRUST FUNDS UNDER ADMINISTRATION (section D)</b>		
	<u><b>8,024,962,079</b></u>	<u><b>7,104,655,358</b></u>

The accompanying notes and supplementary schedules are an integral part of these financial statements.

Approved on behalf of the Ministry of Finance.



L. I. BELL  
Deputy Minister of Finance and  
Secretary of Treasury Board



D. B. MARSON  
Acting Comptroller General

**CONSOLIDATED STATEMENT OF TAXPAYERS' EQUITY  
FOR THE FISCAL YEAR ENDED MARCH 31, 1983**

	1983			1982
	Government and Government Enterprises	Commercial and Transportation Companies	Total	Total
	\$	\$	\$	\$
Taxpayers' equity—beginning of year .....	797,439,100	560,369,927	1,357,809,027	1,498,516,480
Consolidated operating results for the year				
Net revenue (expenditure) for the year .....	(1,218,317,259)		(1,218,317,259)	(335,855,662)
Increase (decrease) in unremitted equity of com- mercial and transportation companies .....		(22,880,571)	(22,880,571)	195,148,209
Taxpayers' equity—end of year .....	<u>(420,878,159)</u>	<u>537,489,356</u>	<u>116,611,197</u>	<u>1,357,809,027</u>

The accompanying notes and supplementary schedules are an integral part of these financial statements.

# CONSOLIDATED STATEMENT OF OPERATING RESULTS FOR THE FISCAL YEAR ENDED MARCH 31, 1983

	1983			1982		
	Consolidated Revenue Fund (B 8)	Consolidated Crown Corporations (C 25)	Transfers Between Consolidated Revenue Fund and Crown Corporations	Total	Total	Total
<b>Revenue</b>	\$	\$	\$	\$	\$	\$
Taxation.....	3,869,668,544			3,869,668,544		4,216,695,833
Natural resources.....	542,550,619	31,587		542,582,206		599,213,203
Other.....	544,924,982	339,587,059	(68,750,553)	815,761,488		881,340,208
Contributions from Government enterprises.....	337,854,900	496,048,477	(556,519,841)	277,383,536		196,004,222
Contributions from other governments.....	1,234,090,728	75,000		1,234,165,728		1,115,229,993
Total revenue.....	6,529,089,773	835,742,123	(625,270,394)	6,739,561,502		7,008,483,459
<b>Expenditure</b>						
General government.....	342,089,886			342,089,886		294,100,320
Protection of persons and property.....	351,691,500	21,116,000	(14,598,345)	358,209,155		319,773,016
Transportation and communications.....	593,650,166	3,268,345		596,918,511		729,817,083
Health and social services.....	3,426,663,204	854,466,838	(505,108,038)	3,776,022,004		3,208,560,628
Recreation and cultural services.....	57,348,855	1,877,764	(750,516)	58,476,103		76,096,969
Education.....	1,668,572,801	3,566,984	(3,581,920)	1,668,557,865		1,550,039,175
Natural resources and primary industries.....	455,165,056		(75,000)	455,090,056		487,482,912
Trade and industrial development.....	57,504,908	89,189,159	(5,209,326)	141,484,741		40,116,236
Housing.....	120,496,342	29,266,278	(16,997,249)	132,765,371		116,605,515
Aid to local government.....	307,195,274	2,103,020		309,298,294		363,656,745
Interest on public debt.....	28,329,459			28,329,459		16,917,773
Other.....	104,587,316	65,000,000	(78,950,000)	90,637,316		141,172,749
Total expenditure.....	7,513,294,767	1,069,854,388	(625,270,394)	7,957,878,761		7,344,339,121
<b>Net Revenue (Expenditure) For The Year</b>	(984,204,994)	(234,112,265)		(1,218,317,259)		(335,855,662)
<b>Increase (decrease) in Unremitted Equity of Commercial and Transportation Companies (C 27)</b>				(22,880,571)		195,148,209
<b>Consolidated Net Revenue (Expenditure) for the Year</b>				(1,241,197,830)		(140,707,453)

The accompanying notes and supplementary schedules are an integral part of these financial statements.



**CONSOLIDATED STATEMENT OF CHANGES IN CASH  
AND TEMPORARY INVESTMENTS  
FOR THE FISCAL YEAR ENDED MARCH 31, 1983**

	1983 \$	1982 \$
<b>Balance—Beginning of Year .....</b>	<u>771,865,030</u>	<u>921,561,770</u>
<b>Operating Transactions</b>		
Revenue .....	6,739,561,502	7,008,483,459
Expenditure .....	7,957,878,761	7,344,339,121
Net expenditure .....	(1,218,317,259)	(335,855,662)
Increase (decrease) in unremitted equity of commercial and transportation com- panies .....	(22,880,571)	195,148,209
Consolidated Net Revenue (Expenditure) ..	(1,241,197,830)	(140,707,453)
Add (deduct): non-cash items included in net revenue (see below) .....	(139,038,896)	(23,290,942)
cash items applicable to future opera- tions (see below) .....	(114,641,915)	6,139,130
Used for operations .....	(1,494,878,641)	(157,859,265)
<b>Financing Transactions</b>		
Receipts:		
Mortgage principal repayments .....	24,037,640	25,597,901
Repayment of investments in and ad- vances to Crown corporations .....	10,000,000	8,838,694
Property sales—net .....	1,504,538	3,628,096
Repayments of other assets .....	15,321,778	32,816,644
Debt issues of consolidated entities .....	1,429,585,813	101,619,000
	<u>1,480,449,769</u>	<u>172,500,335</u>
Disbursements:		
Mortgages issued .....	93,101,563	26,956,757
Investments in and advances to Crown corporations .....	15,481,000	55,000,000
Investments in other assets .....	45,955,691	12,124,012
Debt retirement .....	288,527,454	70,257,041
	<u>443,065,708</u>	<u>164,337,810</u>
Derived from financing transactions .....	<u>1,037,384,061</u>	<u>8,162,525</u>
<b>Decrease in Cash and Temporary In- vestments .....</b>	<u>(457,494,580)</u>	<u>(149,696,740)</u>
<b>Balance—End of Year .....</b>	<u><u>314,370,450</u></u>	<u><u>771,865,030</u></u>

**CONSOLIDATED STATEMENT OF CHANGES IN CASH  
AND TEMPORARY INVESTMENTS  
FOR THE FISCAL YEAR ENDED MARCH 31, 1983—Continued**

	1983 \$	1982 \$
<b>Non-Cash Items Included in Consolidated Net Revenue</b>		
Change in accounts receivable .....	(117,126,536)	(115,477,190)
Change in amounts due from Crown corporations .....	(5,693,249)	(1,176,838)
Change in inventories .....	(7,265,146)	(281,331)
Change in accounts payable and due to Crown corporations .....	(31,834,536)	263,772,882
British Columbia Resources Investment Corporation		
—Donation of shares .....		25,019,744
(Increase) decrease in unremitted equity of commercial and transportation companies	<u>22,880,571</u>	<u>(195,148,209)</u>
	<u>(139,038,896)</u>	<u>(23,290,942)</u>
<b>Cash Items Applicable to Future Operations</b>		
Change in prepaid program costs .....	(84,628,577)	(72,848,330)
Change in deferred charges .....	(62,507,936)	
Change in deferred revenue .....	<u>32,494,598</u>	<u>78,987,460</u>
	<u>(114,641,915)</u>	<u>6,139,130</u>

---

The accompanying notes and supplementary schedules are an integral part of these financial statements.

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1983

### 1. Significant Accounting Policies

#### (a) REPORTING ENTITY

These financial statements include the accounts of the following entities which have been consolidated for reporting purposes:

- (i) the General Fund, which includes all transactions of the Government not otherwise earmarked by legislative action, including the accounts of the British Columbia Liquor Distribution Branch, the Queen's Printer and the Purchasing Commission;
- (ii) the Special Purpose Funds, which comprise all amounts set aside from the General Fund by special disposition of the Legislature for specific purposes;
- (iii) Crown Service corporations, which are considered to be extensions of existing Government programs; and
- (iv) certain Provincial corporations and agencies which are considered to support existing Government programs.

Certain Crown corporations which have been identified as transportation and commercial enterprises, and which are intended to be run on commercial lines, are recorded in these financial statements on an equity basis. A schedule of entities recorded on a consolidated or equity basis may be found on page C 24.

Separate financial statements for all entities which have been either consolidated or recorded on an equity basis in these financial statements are included in Section G of the Public Accounts.

The Province's four capital financing authorities are not recorded in these financial statements because they are designed to finance institutions managed by separately elected and appointed authorities. Also excluded are health and educational institutions which are legally distinct from Government and whose boards are required to report separately on their stewardship.

The Workers' Compensation Board of British Columbia has neither been consolidated nor recorded on an equity basis because it carries on a quasi-insurance activity funded by contributions from employers and it is not intended to be run on commercial lines. Similarly, the activities of the Insurance (Motor Vehicle) Act Fund have neither been consolidated nor recorded on an equity basis because it operates as a self-sustaining entity.

Financial statements for all major Provincial government entities as well as those for all public bodies which are audited by the Auditor General are included in Section G of the Public Accounts.

In addition, the Consolidated balance sheet discloses, on a memorandum basis, Trust Funds Under Administration, which includes trust deposits, sinking funds, certain assurance funds and superannuation funds administered by the Government but over which it has no power of appropriation. Details of Trust Funds under Administration are contained in Section D of the Public Accounts.

#### (b) PRINCIPLES OF CONSOLIDATION

The accounts of the Crown Service and Provincial corporations are consolidated with the General Fund and Special Purpose Funds after adjusting them to conform with the accounting policies described below. Inter-company accounts and inter-fund revenue and expenditure transactions are eliminated upon consolidation.

The transportation and commercial enterprises which maintain their accounts in accordance with accounting principles applicable to commercial entities, are included on an equity basis without adjusting them to conform with the accounting policies described below. Inter-company accounts and transactions are not eliminated. However, profit elements included in such transactions, including certain increases in contributed surplus, are eliminated.

No adjustments are made on consolidation to those consolidated entities whose fiscal year-ends are not the same as that of the Government, where the effect of adjustment would not be significant to the consolidated operating results.

#### (c) BASIS OF ACCOUNTING

The accrual basis of accounting is used which, for these Consolidated financial statements, is specifically expressed as follows:

##### *Revenue:*

Payments to the Province from the Federal Government under the *Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977*, including certain taxes on income, are recorded on a cash basis because of the impracticality and uncertainty involved in their estimation. With this exception, all revenue is recorded on an accrual basis.

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1983—Continued

### 1. Significant Accounting Policies—Continued

#### *Expenditure:*

All expenditures, including the cost of fixed assets, are recorded for goods received and services rendered during the year. Accumulated employee sick leave, vacation and other entitlements are recorded as expenditures in the accounts when they are paid. With this exception, all expenditures are recorded on an accrual basis.

Grants are recorded as expenditures. Conditional or fee for service types of grants are recorded when the goods or services have been received or when conditions of a contract have been fulfilled. Unconditional grants, which do not require fulfillment of any terms of a contract before payment, are recorded at the time the funds are disbursed.

Recoveries of expenditures may be permitted as a credit to the appropriate expenditure account when:

- (i) they can be specifically identified with the expenditure transactions and payment has actually been made from an appropriation;
- (ii) prior Treasury Board approval has been given and they have been properly disclosed in the *Estimates*; and,
- (iii) the expenditure to which they relate was incurred in the same fiscal year.

#### *Assets:*

All assets are recorded to the extent that they represent claims upon outside parties or items held for resale to outside parties as a result of events and transactions prior to the year-end. Rental payments for leases which transfer the benefits and risks incident to the ownership of certain assets are reported as expenditures at the dates of inception of the leases.

#### *Liabilities:*

All liabilities are recorded to the extent that they represent claims payable to outside parties as a result of events and transactions prior to the year-end.

#### *Foreign Currency Translation*

Assets and liabilities denominated in foreign currencies are translated to Canadian dollars at the exchange rate prevailing at the year-end. Foreign currency transactions are translated to Canadian dollars at the exchange rate prevailing at the date of the transaction. Adjustments arising as a result of foreign currency translation are charged or credited to expenditure at the time the adjustments arise.

### (d) SPECIFIC POLICIES

#### *Cash and Temporary Investments*

Cash balances are shown after deducting outstanding cheques issued prior to the year-end. Those issued subsequent to the year-end relating to the previous year are included with accounts payable.

Temporary investments represent short-term investments, including those of Crown corporations, made to obtain a return on a temporary basis.

Temporary investments are recorded at the lower of cost or market value.

#### *Accounts Receivable*

All amounts receivable at the year-end for work performed, goods supplied or services rendered are recorded as part of the revenue of the fiscal year. Provision is made where collectibility is considered doubtful.

#### *Due From Crown Corporations and Agencies*

Amounts due from Crown corporations and agencies represent advances which will be realized in the following year. No provision for doubtful collection has been considered necessary with respect to these accounts.

#### *Mortgages Receivable*

Mortgages receivable are secured by real estate and are repayable over periods ranging up to thirty years. Provision is made where collectibility is considered doubtful.

#### *Prepaid Program Costs*

Prepaid program costs represent expenditures made during the fiscal year for work to be performed, goods to be supplied, services to be rendered or contractual obligations to be fulfilled by outside parties in a subsequent fiscal year.

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1983—Continued

### 1. Significant Accounting Policies—Continued

#### *Inventories*

Inventories comprise items held for resale and are recorded at the lower of cost or net realizable value. Inventories of supplies are charged to the respective programs when the cost is incurred.

#### *Investments in Crown Corporations—at Equity*

Investments in those Crown corporations which have been identified as Transportation and Commercial enterprises and which are intended to be run on commercial lines are recorded on an equity basis of accounting. Under this method the Province records its investments (including long-term advances) at cost, adjusted for increases and decreases in the investees' net assets. Since the Government ensures the ongoing activities of these enterprises, full account is taken of losses in the investee companies, even where the cumulative losses exceed the original investment.

#### *Property Under Development*

Property under development is comprised of all property which will eventually be sold to outside parties. Such property is recorded at the lower of cost or net realizable value.

#### *Fixed Assets*

Disbursements for fixed assets are recorded as expenditures in the year the assets are received. Consistent with the reporting of fixed assets as expenditures, highways, bridges, wharves, ferries and ferry landings, buildings, office equipment, furniture, automobiles and Crown land comprised of parks, forests and all other publicly held land in the Province are recorded at a nominal value of \$1.

#### *Deferred Charges and Other Assets*

Deferred charges including unamortized debt discounts are long-term prepayments for expenditure, other than of a capital nature, the benefit of which will extend over a period of years.

Other assets include loans, investments and advances which are recorded at cost adjusted for any permanent impairment in value.

#### *Accounts Payable and Accrued Liabilities*

All amounts payable for work performed, goods supplied, services known to have been rendered or for charges incurred in accordance with the terms of a contract are recorded as part of the expenditure of the fiscal year.

#### *Due to Crown Corporations and Agencies*

Amounts due to Crown corporations and agencies represent liabilities incurred which are payable in the following year.

#### *Deferred Revenue*

Deferred revenue represents amounts received prior to the year-end in payment of revenue that will be earned in subsequent fiscal years.

#### *Guaranteed Debt*

Guaranteed debt represents debt of municipalities and other governments, Provincial Crown corporations, agencies and private enterprises guaranteed by the Province as to net principal and accrued interest outstanding.

### 2. Cash and Temporary Investments

Included in temporary investments are bonds and notes of certain Crown corporations amounting to \$27,061,279 (1982: \$154,115,260).



**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED MARCH 31, 1983—Continued**

**3. Accounts Receivable**

	1983	1982
	\$	\$
Government of Canada .....	36,746,297	57,361,113
British Columbia municipalities— <i>re</i> : shared-cost programs .....	31,452,207	3,085,286
Taxes receivable .....	199,267,254	186,112,181
Timber royalty, stumpage and range fees .....	43,005,413	39,178,627
School districts, library districts, improvement districts, water districts, co-operative associations, local areas and other .....	193,444,050	54,663,798
Ministerial advances and sundry agencies .....	3,928,265	4,466,758
Trade accounts and other receivables of the:		
Crown Land .....	1,578,836	24,866,190
British Columbia Liquor Distribution Branch .....	586,537	680,165
Provincial Home Acquisition .....		3,405,000
Queen's Printer .....	208,827	335,057
Lottery Fund .....	8,100,431	3,108,664
Farm Income Assurance Fund .....	22,096,749	14,661,380
Accrued interest receivable .....	11,743,546	20,105,948
Land sales—principal .....	4,659,831	5,094,748
Water and power licence fees .....	510,368	348,760
Court fees .....	4,192,040	6,508,669
Sundry fees .....	16,697,173	8,358,615
<i>Financial Administration Act</i> , sec. 22 .....	7,643,822	
Miscellaneous accounts receivable .....	2,108,020	409,862
Accounts receivable of consolidated Crown corporations:		
British Columbia Buildings Corporation .....	2,764,000	4,480,000
British Columbia Health Care Research Foundation .....	122,805	240,218
British Columbia Heritage Trust .....	68,292	80,120
British Columbia Housing Management Commission .....	8,938,565	7,958,097
British Columbia Petroleum Corporation .....	30,245,174	55,528,214
British Columbia Place Ltd. ....	1,340,000	12,794,000
British Columbia Systems Corporation .....	703,097	
Creston Valley Wildlife Management Authority Trust Fund .....		359
Discovery Foundation .....	164,709	113,394
Expo 86 Corporation .....	25,976	43,311
Health Facilities Association of British Columbia .....	796,716	1,863,641
Knowledge Network of the West Communications Authority .....	1,812,288	74,680
Legal Services Society .....	51,321	109,666
Medical Services Commission of British Columbia .....	673,232	1,678,976
Provincial Capital Commission .....	140,602	132,857
Science Council of British Columbia .....	50,259	58,812
University of British Columbia Health Sciences Centre .....		833,000
	<u>635,866,702</u>	<u>518,740,166</u>

**4. Due From Crown Corporations and Agencies**

	1983	1982
	\$	\$
British Columbia Assessment Authority .....	8,788	
British Columbia Cellulose Company .....	11,793	
British Columbia Development Corporation .....	1,115,981	6,101
British Columbia Educational Institutions Capital Financing Authority .....		1,110,067
British Columbia Ferry Corporation .....	1,745,930	3,289,072
British Columbia Hydro and Power Authority .....	12,689,861	8,323,878
British Columbia Railway Company .....	231,459	
British Columbia School Districts Capital Financing Authority .....		6,753
British Columbia Steamship Company (1975) Ltd. ....	8,514	
British Columbia Transit .....	864,600	
Insurance Corporation of British Columbia .....	3,631,595	920,986
Workers' Compensation Board of British Columbia .....	2,386,510	1,518,128
Other .....	104,360	1,931,157
	<u>22,799,391</u>	<u>17,106,142</u>



## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1983—Continued

5. Mortgages Receivable	1983 \$	1982 \$
Crown Land—first mortgages, fully secured, with terms of up to 30 years and interest rates varying from 4 per cent to 22¼ per cent .....	36,017,100	34,753,258
Provincial Home Acquisition—first and second mortgages pursuant to the <i>Provincial Home Acquisition Act</i> and the <i>Home Conversion and Leasehold Loan Act</i> , fully secured, with terms of up to 25 years and interest rates varying from 8¾ per cent to 15 per cent (net of provision for doubtful recoveries of \$500,000) .....	214,298,039	149,400,504
Mortgages receivable in the following Crown corporations:		
British Columbia Heritage Trust .....	154,696	155,508
British Columbia Petroleum Corporation .....		127,844
British Columbia Place Ltd. ....	2,655,000	155,000
Health Facilities Association of British Columbia .....	5,243,223	4,712,021
	<u>258,368,058</u>	<u>189,304,135</u>

6. Prepaid Program Costs	1983 \$	1982 \$
British Columbia Petroleum Corporation, prepaid gas .....	65,536,556	34,634,188
<i>Guaranteed Available Income for Need Act</i> .....	56,831,444	32,676,327
<i>Hospital Insurance Act</i> .....	23,333,800	
Other .....	11,775,107	5,537,815
	<u>157,476,907</u>	<u>72,848,330</u>

7. Inventories	1983 \$	1982 \$
British Columbia Liquor Distribution Branch .....	39,893,813	35,175,457
Ministry of Education .....	275,716	244,019
Ministry of Environment .....	559,517	406,355
Ministry of Finance .....	2,425,820	
Ministry of Health .....	1,196,036	2,251,122
Ministry of Labour .....	164,643	33,632
Ministry of Municipal Affairs .....	1,500	
Ministry of Provincial Secretary and Government Services .....	858,686	
	<u>45,375,731</u>	<u>38,110,585</u>

## 8. Investments in Crown Corporations —at equity

	1983		1982	
	Shares and Advances \$	Unremitted Equity \$	Total \$	Total \$
British Columbia Cellulose Company .....	2	3,879,073	3,879,075	9,071,627
British Columbia Development Corporation .....	57,981,000	353,299	58,334,299	49,515,155
British Columbia Ferry Corporation .....	5,849,700	1,288,809	7,138,509	42,392,509
British Columbia Harbours Board .....		21,997,000	21,997,000	28,239,270
British Columbia Hydro and Power Authority .....	8,070,096	493,821,000	501,891,096	520,651,096
British Columbia Railway Company .....	10,235,001	30,319,000	40,554,001	(744,999)
British Columbia Steamship Company (1975) Ltd. ....	5	2,087,808	2,087,813	1,042,104
British Columbia Transit .....	55,000,000	(590,000)	54,410,000	58,410,908
Housing Corporation of British Columbia .....	1	4,076,000	4,076,001	4,707,001
Insurance Corporation of British Columbia .....		12,494,000	12,494,000	12,470,000
Ocean Falls Corporation .....		(37,203,213)	(37,203,213)	(38,133,265)
Pacific Coach Lines Limited .....	2	5,556,194	5,556,196	4,991,831
Surrey Farm Products Investments Ltd. ....	1	(589,614)	(589,613)	(588,502)
	<u>137,135,808</u>	<u>537,489,356</u>	<u>674,625,164</u>	<u>692,024,735</u>

For details of the computation of these figures see pages C 26 and C 27.

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1983—Continued

### 8. Investments in Crown Corporations—at equity—Continued

#### (a) *British Columbia Railway Company*

The Province holds the entire issued share capital of the British Columbia Railway Company (the Railway) and, pursuant to the *British Columbia Railway Finance Act* (formerly the *British Columbia Railway Construction Loan Act*), guarantees the payment of the principal and interest on all monies borrowed by the Railway. The historic cost of the shares was \$230,572,900 and, at March 31, 1983 the amount of the debt guaranteed by the Province (net of sinking funds) was \$876,650,456.

During the year ended March 31, 1980, in view of the cumulative deficit of the Railway, the Province's investment, which amounted to \$185,572,900 at March 31, 1980, was written down to one dollar. An additional investment of \$45 million made in March 1982 has been written off.

During the year ended March 31, 1982 the Government provided \$70 million to be applied against the historic debt service charges of the Railway for its fiscal year ended January 1, 1982. The Government has provided an additional \$70 million in the current year and intends to provide for the historic debt service charges on an ongoing basis.

The Railway's historic debt service charges for each of the next five fiscal years ending March 31, 1984 through March 31, 1988 are estimated to be \$78.1, \$78.1, \$77.9, \$78.5 and \$77.0 million respectively.

#### (b) *Ocean Falls Corporation*

The Province, through Ocean Falls Corporation (the Corporation), is the owner of the newsprint mill and townsite at Ocean Falls, which were acquired in 1973 for a payment of \$789,952. In subsequent years, the Province made additional advances to the Corporation which, together with accrued interest, approximated \$12 million at March 31, 1980. Because of continuing losses incurred by the Corporation, both the investment and advance were fully provided for in the 1979/80 Public Accounts and written off by Order in Council in the 1980/81 fiscal year. In calculating the unremitted equity, full adjustment has been made to reflect this write down. After the debt to the Province had been forgiven, the Corporation had outstanding obligations of approximately \$40 million at March 31, 1983.

No provision has been made in these consolidated financial statements for the existing liabilities of the Corporation. However, in order to prevent the accumulation of interest on the Corporation's loans, arrangements were continued during the year with a financial institution under which the Government maintains a deposit account equal to the Corporation's loan. No interest is to be earned on this deposit. In turn no interest is to be charged on the Corporation's loans. This arrangement will be maintained until a final evaluation of the Corporation's business is made.

#### (c) *Housing Corporation of British Columbia*

The operations of the Corporation are in the process of voluntary liquidation and the investment of \$6,699,760 at March 31, 1980 has been recovered. Pending dissolution the investment is carried at the nominal value of \$1 plus unremitted equity of \$4,076,000.

### 9. Property Under Development

	1983	1982
	\$	\$
Crown Land—real estate .....	<u>64,502,224</u>	<u>66,006,762</u>

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1983—Continued

### 10. Fixed Assets

The values of fixed assets listed below are recorded in the accounts of the various consolidated entities, but for the purposes of these consolidated financial statements, the amounts have been reduced to a nominal value of \$1 to conform with the accounting policies of the Government.

	1983			1982
	Cost	Accumulated Depreciation and Amortization	Net	Net
	\$	\$	\$	\$
British Columbia Buildings Corporation.....	634,601,000	94,462,000	540,139,000	506,447,000
British Columbia Heritage Trust.....	745,902		745,902	285,619
British Columbia Housing Management Commission....	586,589	368,977	217,612	427,684
British Columbia Petroleum Corporation.....	476,751	220,270	256,481	288,068
British Columbia Place Ltd.....	221,001,000	127,000	220,874,000	132,811,000
British Columbia Systems Corporation.....	56,783,000	4,198,000	52,585,000	26,713,000
Discovery Foundation.....	8,930,108	68,797	8,861,311	18,811,172
Expo 86 Corporation.....	3,009,802	36,396	2,973,406	89,510
Knowledge Network of the West Communications Authority.....	1,977,590	678,855	1,298,735	996,177
Provincial Rental Housing Corporation.....	88,950,082	11,567,179	77,382,903	78,403,124
	<u>1,017,061,824</u>	<u>111,727,474</u>	<u>905,334,350</u>	<u>765,272,354</u>

Consolidated entity assets, excluding land, are depreciated or amortized in the accounts of the individual entities primarily on a straight line basis over their estimated useful lives which range from 3 to 50 years.

### 11. Deferred Charges and Other Assets

	1983	1982
	\$	\$
Investments—		
British Columbia Regional Hospital Districts Financing Authority bonds.....	12,000,000	12,000,000
British Columbia School Districts Capital Financing Authority bonds.....	44,071,501	44,071,501
British Columbia Resources Investment Corporation.....	617	617
British Columbia Housing and Employment Development Financing Authority.....	935,838	
WLC Development Ltd.....	1	
Loans under the—		
<i>Farm Product Industry Act</i> .....	670,277	1,842,728
<i>Ministry of Industry and Small Business Development Act</i> .....	27,724,794	26,000,050
<i>Agricultural Land Development Act</i> .....	19,395,812	19,040,180
Oyster Seed Program.....	18,151	38,201
Advances—		
City of Penticton.....	150,000	150,000
British Columbia Central Credit Union under Housing Initiative Program Agreement....	172,215,965	183,245,637
Homeowner Assistance Act.....	39,198,096	
<i>Agricultural Land Commission Act</i> .....	641,775	
Deferred charges—Consolidated Revenue Fund.....	8,720,920	
Deferred charges—Consolidated Crown Corporations—		
British Columbia Buildings Corporation.....	43,767,000	
British Columbia Petroleum Corporation.....	299,506	
British Columbia Place Ltd.....	866,000	
Discovery Foundation.....	3,225,660	
Expo 86 Corporation.....	5,506,278	
Health Facilities Association of British Columbia.....	117,964	
Provincial Capital Commission.....	4,608	
	<u>379,530,763</u>	<u>286,388,914</u>

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED MARCH 31, 1983—Continued**

**12. Accounts Payable and Accrued Liabilities**

	1983	1982
	\$	\$
Consolidated Revenue Fund .....	432,284,465	459,022,835
Accounts payable of consolidated Crown corporations:		
British Columbia Buildings Corporation .....	44,038,856	31,975,757
British Columbia Health Care Research Foundation .....	1,642,277	1,085,951
British Columbia Heritage Trust .....	26,243	31,280
British Columbia Housing Management Commission .....	1,945,104	2,996,950
British Columbia Petroleum Corporation .....	24,326,513	40,925,194
British Columbia Place Ltd. ....	22,387,000	13,140,000
British Columbia Systems Corporation .....	15,367,485	12,585,754
Creston Valley Wildlife Management Authority Trust Fund .....	764	6,804
Discovery Foundation .....	696,571	1,863,073
Expo 86 Corporation .....	2,363,182	318,949
Health Facilities Association of British Columbia .....	5,249,514	6,395,662
Knowledge Network of the West Communications Authority .....	393,341	709,953
Legal Services Society .....	3,127,363	368,159
Medical Services Commission of British Columbia .....	90,363,868	95,790,009
Provincial Capital Commission .....	177,306	265,204
Provincial Rental Housing Corporation .....	4,455,830	12,848,262
Science Council of British Columbia .....	42,670	145,973
University of British Columbia Health Sciences Centre .....		2,456,000
Universities Council .....	25,455	15,499
	<u>648,913,807</u>	<u>682,947,268</u>

**13. Due to Crown Corporations and Agencies**

	1983	1982
	\$	\$
British Columbia Assessment Authority .....	20,470	
British Columbia Development Corporation .....	927,000	
British Columbia Ferry Corporation .....	6,075,689	
British Columbia Hydro and Power Authority .....		7,796,175
British Columbia Transit (formerly Urban Transit Authority) .....		2,122,956
Insurance Corporation of British Columbia .....	3,896,893	
Simon Fraser University .....	1,276,191	828,085
University of British Columbia .....	3,330,684	2,687,615
University of British Columbia Health Sciences Centre .....	26,473	
University of Victoria .....	940,596	860,240
	<u>16,493,996</u>	<u>14,295,071</u>

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1983—Continued

### 14. Deferred Revenue

	1983 \$	1982 \$
Taxation—property tax .....	6,288,520	
Natural Resources Revenue—		
Minerals—permits and fees .....	19,041,000	15,351,694
Water resources—water rentals and recording fees .....	43,934,002	39,333,606
Timber sales .....	5,148,615	
Miscellaneous forest receipts .....	538,831	
Other Revenue—		
Beautiful British Columbia Magazine .....	1,073,250	
Land leases .....	2,963,212	3,551,529
Miscellaneous sales and services .....	1,683,399	2,464,030
Contributions From Other Governments—		
Canada—Canada Assistance Plan .....	7,712,328	9,113,022
Other shared cost programs .....	2,888,333	
Deferred Revenue of consolidated Crown corporations:		
British Columbia Housing Management Commission .....	270,480	50,355
British Columbia Petroleum Corporation .....	14,533,618	5,358,515
British Columbia Place Ltd. ....	536,000	
British Columbia Systems Corporation .....	1,539,000	2,200,000
Discovery Foundation .....	69,970	
Medical Services Commission of British Columbia .....	31,619,002	29,920,123
Provincial Capital Commission .....	8,653	10,741
	<u>139,848,213</u>	<u>107,353,615</u>

### 15. Unmatured Debt

	1983 Gross Debt \$	<i>Less</i>		1983 Net Debt \$	1982 Net Debt \$
		Sinking Funds Net \$	Debt Held by Consolidated Entities \$		
Debt issued by:					
Consolidated Revenue Fund .....	883,147,790			883,147,790	183,147,790
Crown Corporations:					
British Columbia Buildings Corporation .....	685,815,000	15,415,000	141,788,000	528,612,000	204,932,000
British Columbia Petroleum Corporation .....	30,000,000			30,000,000	
British Columbia Systems Corporation .....	63,422,000	611,000		62,811,000	8,559,000
Health Facilities Association of British Columbia .....	84,807,186	5,041,582		79,765,604	46,211,791
Provincial Rental Housing Corporation .....	74,948,183		28,236,399	46,711,784	47,139,238
	<u>1,822,140,159</u>	<u>21,067,582</u>	<u>170,024,399</u>	<u>1,631,048,178</u>	<u>489,989,819</u>

Debt repayment due in the next fiscal year is \$783 million and due within the next five years is \$1,230 million. Details of the various terms of repayment are available in the financial statements of each of the consolidated entities. Refer to Section G for Crown corporations' financial statements and to the Schedule of Unmatured Debt in Section B for Combined General and Special Purpose Fund details.

### 16. Contingencies and Commitments

#### (a) Guaranteed Debt

Guaranteed debt as at March 31, 1983 totalled \$10,825 million. Included in guaranteed debt is the debt of municipalities and other local governments, Provincial Crown corporations and private enterprises guaranteed by the Province and Provincial Crown corporations as to net principal and accrued interest outstanding. See Schedule of Guaranteed Debt on pages C 28 and C 29 for details.



## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1983—Continued

### 16. Contingencies and Commitments—Continued

#### (b) Contingent Liabilities

##### (i) General

There are various contingent liabilities outstanding in the form of litigation, indemnities, indirect guarantees and outstanding claims. Because such amounts are uncertain, no liability has been recorded in these consolidated financial statements.

##### (ii) British Columbia Hydro and Power Authority (B.C. Hydro)

The powerplant and concrete dam contractor on the Revelstoke Project has made claims that he had to incur substantial unanticipated costs. The contractor has submitted claims with respect to the work performed to December 25, 1982 to a maximum amount of \$108,313,557.

Also in February 1983, B.C. Hydro received from the earthfill dam contractor on the Revelstoke Project, a submission claiming reimbursement to completion of the work in the amount of \$15,295,284 which is presently under review.

It is expected that B.C. Hydro will deny liability for the substantial part of all the claims made. Should any amount be paid by B.C. Hydro as a result of the claims, it will be capitalized as part of construction costs and included in fixed assets.

##### (iii) British Columbia Transit (formerly Urban Transit Authority)

During the fiscal year 1981/82, \$60,000,000 was received from the Government of Canada to be applied to the purchase of vehicles and the prebuild section of the advanced light rapid transit project. British Columbia Transit is contingently liable for repayment of some or all of the funds until such time as certain provisions of the agreement dated February 26, 1982 have been completed.

#### (c) General Commitments

In addition, at the end of each year there are a number of general commitments outstanding for ongoing programs and operations.

For reporting purposes in these financial statements, future expenditures of fully consolidated entities are recorded as a charge in the year in which the work or service is performed. These include a liability for credits frozen under the Government's former sick leave plan which is estimated at a maximum of \$75 million and commitments for capital construction projects totalling approximately \$194 million. Minimum payments under leases and other operating commitments total approximately \$164 million over the next five years.

Approved capital commitments for those entities reported on the equity basis total approximately \$1,189 million and minimum payments under operating leases total approximately \$77 million over the next five years.

#### (d) British Columbia Railway Company—Tumbler Ridge Branch Line

The British Columbia Railway Company (the Railway) is constructing the Tumbler Ridge Branch Line for the North East Coal Project to be completed in 1983 at a total estimated construction cost of \$455 million (exclusive of interest). It is the intent of the Province to ensure that the Railway fully recovers the project's construction costs by contributing equity capital financing as permitted by economic conditions. The Province will recover a portion of these costs from revenue generated by this project.

Until such time as the project's construction costs are fully recovered by the Railway, the Province intends to ensure that the Railway recovers the financing costs related to this project by:

- subscribing for equity capital equivalent to the amount of interest capitalized by the Railway to the date of operations of the line, and
- subsequent to the date of operations, providing annual grants equivalent to the amount of interest charged by the Railway to its operations.

The Province subscribed for equity capital of \$45 million during the 1981/82 fiscal year and an additional \$16 million on July 1, 1983 which reimburses the Railway for capitalized interest incurred.

The Railway will incur, in relation to this project, the cost of additional coal related rolling stock and equipment as well as the cost of upgrading other facilities and improving lines in addition to the Tumbler Ridge Branch Line. It is anticipated that the Railway will recover these costs from increased revenues generated by this project. However, the Province has assured the Railway that if revenues are not sufficient to cover these costs that the Railway will be kept whole.

#### (e) Superannuation and Pension Actuarial Valuations

The Government has statutory responsibility for unfunded liabilities of the Public Service Superannuation Fund and the Teachers' Pension Fund as follows:



## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1983—Continued

### 16. Contingencies and Commitments—Continued

	Public Service Superannuation as at March 31, 1980 \$	Teachers' Pension as at December 31, 1980 \$
Assets		
Fund .....	1,069,594,000	716,697,000
Present value of future contributions .....	1,071,750,000	1,805,273,000
	<u>2,141,344,000</u>	<u>2,521,970,000</u>
Unfunded Liability .....	631,172,000	1,019,270,000
Total Actuarial Liability .....	2,772,516,000	3,541,240,000
Next valuation will be .....	Mar. 31, 1984	Dec. 31, 1984

Key actuarial assumptions on which these balance sheets are based differ. Major assumptions include the amount of salary growth, the interest rate on fund assets, mortality rates, withdrawal rates and retirement age.

For the Public Service Superannuation Fund the actuarial report indicates that present funding levels would amortize the unfunded liability in 30 years. However, the *Pension (Public Service) Amendment Act*, 1983 which received first reading on July 7, 1983 changes the contribution method to one under which the unfunded liability is never amortized but remains at about a constant proportion of total payrolls.

Teachers' Pension Fund uses a contribution method under which the unfunded liability is never amortized but remains at about a constant proportion of total payrolls. The actuarial report indicated that the unfunded liability was not a threat to the continued payment of pensions nor to the financial health of the plan.

See Section H of the Public Accounts for further details of these plans.

### 17. Workers' Compensation Board of British Columbia—Unfunded Liability

The Workers' Compensation Board of British Columbia, established under the *Workers Compensation Act*, delivers compensation and preventive medical services, sets and controls working conditions throughout the Province and provides education and rehabilitation services to injured employees. The Board funds its operations from assessments on businesses throughout the Province.

The Board is required in each year to provide capitalized reserves under the Accident and Silicosis Funds sufficient to meet payments of compensation accruing in future years in respect of all injuries occurring during the year. Provisions have proven to be insufficient and at December 31, 1982 cumulative actuarial liabilities exceeded the funded balances by approximately \$504 million. The balance of the unfunded liability now exceeds one year's total class income.

### 18. Subsequent Events

#### Ocean Falls Corporation

During the 1983 summer session of the Legislature the Government introduced the *Ocean Falls Corporation Repeal Act*, (Bill 30). The purpose of this Act, which is to come into force by regulation of the Lieutenant Governor in Council, is to dissolve the Ocean Falls Corporation and to transfer its property and liabilities to the Crown.

#### British Columbia Cellulose Company

During the 1983 summer session of the Legislature the Government introduced the *British Columbia Cellulose Company Repeal Act* (Bill 29) which was to dissolve the Company and transfer all properties and liabilities to the Crown. The Act is to come into force by regulation of the Lieutenant Governor in Council.

#### British Columbia Harbours Board

During the 1983 summer session of the Legislature the Government introduced the *Harbour Board Repeal Act* (Bill 25) which is to dissolve the British Columbia Harbours Board and to provide for the transfer of its assets to the British Columbia Development Corporation and the British Columbia Railway Company.

#### Pacific Coach Lines Ltd.

In the budget speech of July 7, 1983 the Government announced its intention to sell Pacific Coach Lines Ltd. and is presently in the process of negotiating the sale.

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED MARCH 31, 1983—Continued**

**18. Subsequent Events—Continued**

British Columbia Systems Corporation

The Government has announced its decision to sell the British Columbia Systems Corporation. Details of the sale have not been finalized.

Fiscal Stabilization Program

The Province has made a claim against the Federal Government under Part II of the *Federal-Provincial Fiscal Arrangements and Established Programs Financing Act*, 1977. This Part provides authority for payments to be made by the Federal Government to a province in respect of any year in which the province's revenues from its own sources decline from the level of the previous year by an amount in excess of the levels defined by the Act and Regulations. Final settlement to the Province must be made no later than May 31, 1985, and will be credited to revenue in the year in which it is received.

**19. Comparatives**

Certain of the comparative figures for the year ended March 31, 1982 have been reclassified to conform with the current year's presentation. These reclassifications have had no effect on the operating results as previously reported.

**CONSOLIDATED FINANCIAL STATEMENTS  
SCHEDULE OF ENTITIES RECORDED ON A CONSOLIDATED OR EQUITY BASIS  
FOR THE FISCAL YEAR ENDED MARCH 31, 1983**

CROWN SERVICE CORPORATIONS  
RECORDED ON CONSOLIDATED BASIS

British Columbia Buildings Corporation  
British Columbia Systems Corporation

PROVINCIAL CORPORATIONS AND AGENCIES  
RECORDED ON CONSOLIDATED BASIS

British Columbia Health Care Research Foundation  
British Columbia Heritage Trust  
British Columbia Housing Management Commission  
British Columbia Petroleum Corporation  
British Columbia Place Ltd.  
Creston Valley Wildlife Management Authority Trust Fund  
Discovery Foundation  
Expo 86 Corporation  
Health Facilities Association of British Columbia  
Knowledge Network of the West Communications Authority  
Legal Services Society  
Medical Services Commission of British Columbia  
Provincial Capital Commission  
Provincial Rental Housing Corporation  
Science Council of British Columbia  
Universities Council

TRANSPORTATION AND COMMERCIAL ENTERPRISES  
RECORDED ON EQUITY BASIS

British Columbia Cellulose Company  
British Columbia Development Corporation  
British Columbia Ferry Corporation  
British Columbia Harbours Board  
British Columbia Hydro and Power Authority  
British Columbia Railway Company  
British Columbia Steamship Company (1975) Ltd.  
British Columbia Transit (Formerly Urban Transit Authority)  
Housing Corporation of British Columbia  
Insurance Corporation of British Columbia—excluding the Insurance (Motor Vehicle) Act Fund  
Metro Transit Operating Company  
Ocean Falls Corporation  
Pacific Coach Lines Limited  
Surrey Farm Products Investments Ltd.

---

NOTE: University of British Columbia Health Sciences Centre became a Hospital Society effective March 31, 1982 and is no longer consolidated with Provincial Corporations and Agencies.

## SCHEDULE OF OPERATING RESULTS OF CONSOLIDATED CROWN CORPORATIONS

	1983		1982	
	Earnings (losses) per consolidated Crown corporations' financial statements \$	Adjustments to net assets per consolidated Crown corporations' financial statements \$	Earnings (losses) prior to consolidation \$	Net earnings (losses) for the year \$
<b>Crown Service Corporations</b>				
British Columbia Buildings Corporation	16,579,000		16,579,000	(24,693,931)
British Columbia Systems Corporation	20,000		20,000	(32,132,000)
	<u>16,599,000</u>		<u>16,599,000</u>	<u>(56,825,931)</u>
				<u>(73,325,176)</u>
<b>Provincial Corporations and Agencies</b>				
British Columbia Health Care Research Foundation	(162,390)		(162,390)	(423,173)
British Columbia Heritage Trust	324,947		324,947	324,947
British Columbia Housing Management Commission	1,101,583	(78,813)	1,022,770	5,842,316
British Columbia Petroleum Corporation	96,048,923	(92,589,212)	3,459,711	31,587
British Columbia Place Ltd.				(88,063,000)
Greston Valley Wildlife Management Authority Trust Fund	22,593		22,593	(7,514)
Discovery Foundation	(3,458,931)	(823,632)	(4,282,563)	15,079
Expo 86 Corporation		(384,449)	(384,449)	6,667,298
Health Facilities Association of British Columbia	(27,135,324)		(27,135,324)	(3,268,345)
Knowledge Network of the West Communications Authority	655,303		655,303	12,287
Legal Services Society	(1,495,291)	(414,829)	(1,910,120)	(27,123,037)
Medical Services Commission of British Columbia	(6,526,307)		(6,526,307)	352,745
Provincial Capital Commission	(34,372)		(34,372)	(1,910,120)
Provincial Rental Housing Corporation	1,024,846		1,024,846	(6,526,307)
Science Council of British Columbia	(411,059)	(1,024,846)	(1,435,905)	(35,163)
Universities Council	21,245		21,245	984,653
University of British Columbia Health Sciences Centre <sup>2</sup>				(411,059)
				21,245
	<u>59,975,766</u>	<u>(95,315,781)</u>	<u>(35,340,015)</u>	<u>1,234,000</u>
	<u>76,574,766</u>	<u>(95,315,781)</u>	<u>(18,741,015)</u>	<u>1,234,000</u>
Total				<u>4,014,604</u>
				<u>(177,286,334)</u>
				<u>(234,112,265)</u>
				<u>(151,834,188)</u>

<sup>1</sup> Accounting policy adjustments are made so that the net earnings (losses) of consolidated entities are calculated in accordance with the accounting policies adopted by the Government as described in note 1, Basis of Accounting, page C 12.

<sup>2</sup> University of British Columbia Health Sciences Centre became a Hospital Society by means of a transfer agreement with the University of British Columbia, effective March 31, 1982, and it is no longer considered appropriate to consolidate this entity. Net equity has been written off in the current year.

**CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED MARCH 31, 1983**

**SCHEDULE OF EQUITY IN COMMERCIAL ENTERPRISES**

1983

	British Columbia Cellulose Company	British Columbia Development Corporation <sup>1</sup>	British Columbia Hydro and Power Authority <sup>2</sup>	Housing Corporation of British Columbia	Insurance Corporation of British Columbia <sup>3</sup>	Ocean Falls Corporation	Surrey Farm Products Investments Ltd.	Total
	\$	\$	\$	\$	\$	\$	\$	\$
Earnings (losses) for the year before extraordinary items	(192,552)	(6,661,856)	58,240,000	467,000	24,000	(2,219,948)	(1,111)	49,655,533
Extraordinary items			(77,000,000)					(77,000,000)
Net earnings (losses) for the year	(192,552)	(6,661,856)	(18,760,000)	467,000	24,000	(2,219,948)	(1,111)	(27,344,467)
Unremitted earnings (losses)—beginning of year	9,071,625	7,015,155	512,581,000	4,707,000	12,470,000	(49,967,670)	(588,503)	495,288,607
Transfers to Government	(5,000,000)			(3,000,000)				(8,000,000)
Unremitted earnings (losses)—end of year	3,879,073	353,299	493,821,000	2,174,000	12,494,000	(52,187,618)	(589,614)	459,944,140
Equity contributed and transferred				1,902,000		14,984,405		16,886,405
Unremitted equity—end of year	3,879,073	353,299	493,821,000	4,076,000	12,494,000	(37,203,213)	(589,614)	476,830,545
Recorded by the Government:								
Shares and other investments	2	42,500,000	8,070,096	1			1	50,570,100
Advances		15,481,000						15,481,000
Total Equity	3,879,073	58,334,299	501,891,096	4,076,001	12,494,000	(37,203,213)	(589,613)	542,881,645

<sup>1</sup> The amount shown above for the British Columbia Development Corporation does not include \$32,282,685 of the Government of British Columbia's funds held in trust and administered by the Corporation under the Low Interest Loan Assistance Program (L.I.L.A.).

<sup>2</sup> The amount shown as an extraordinary item for the British Columbia Hydro and Power Authority (\$77,000,000) represents the write-off of the Hat Creek project costs.

<sup>3</sup> The amount shown above for the Insurance Corporation of British Columbia does not include the activities of the Insurance (Motor Vehicle) Act Fund, which operates as a self-sustaining entity; the profit for the year ended December 31, 1982 in this Fund was \$3,200,000.



**CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED MARCH 31, 1983**

**SCHEDULE OF EQUITY IN TRANSPORTATION COMPANIES AND COMMERCIAL ENTERPRISES**

	1983					1982				
	British Columbia Ferry Corporation	British Columbia Harbours Board	British Columbia Railway Company	British Columbia Steamship Company (1975) Ltd.	British Transit Company	Metro Transit Operating Company	Pacific Coast Lines Limited	Transportation Companies Total	Commercial Enterprises (page C 26)	Transportation Companies and Commercial Enterprises Total
Earnings (losses) for the year before Provincial grants.....	\$ (78,961,000)	\$ 3,757,730	\$ (40,126,000)	\$ (942,016)	\$ (80,584,908)		\$ (7,252,427)	\$ (204,108,621)	\$ 49,655,533	\$ (154,453,088)
Provincial grants.....	43,000,000		58,710,000		76,584,000		7,816,792	186,110,792		204,253,664
Earnings and (losses) for the year before extraordinary items.....	(35,961,000)	3,757,730	18,584,000	(942,016)	(4,000,908)		564,365	(17,997,829)	49,655,533	31,657,704
Extraordinary items.....	1,153,000							1,153,000	(77,000,000)	(75,847,000)
Net earnings (losses) for the year.....	(34,808,000)	3,757,730	18,584,000	(942,016)	(4,000,908)		564,365	(16,844,829)	(27,344,467)	(44,189,296)
Unremitted earnings (losses)—beginning of year <sup>2</sup> .....										
Transfers from (to) Government.....	(446,000)							(446,000)	(8,000,000)	(8,446,000)
Unremitted earnings (losses)—end of year <sup>2</sup> .....	1,288,809	21,997,000	(314,106,000)	(7,599,917)	(590,000)		3,064,828	(295,945,280)	459,944,140	163,998,860
Equity contributed and transferred <sup>2</sup> .....			344,425,000	9,687,725			2,491,366	356,604,091	16,886,405	373,490,496
Unremitted equity—end of year <sup>1</sup> .....	1,288,809	21,997,000	30,319,000	2,087,808	(590,000)		5,556,194	60,658,811	476,830,545	537,489,356
Recorded by the Government:										
Shares and other investments.....	5,849,700		10,235,001	5			2	16,084,708	50,570,100	66,654,808
Advances.....					55,000,000			55,000,000	15,481,000	70,481,000
Total Equity.....	7,138,509	21,997,000	40,554,001	2,087,813	54,410,000		5,556,196	131,743,519	542,881,645	674,625,164

<sup>1</sup> The net decrease in unremitted equity from \$560,369,927 in 1981/82 to \$337,489,356 in 1982/83 of (\$22,880,571) is comprised of the net decrease in unremitted earnings of (\$52,635,296) and the net increase in equity contributed and transferred of \$29,754,725. (Refer to C 9).

<sup>2</sup> Certain of the 1982 comparative figures have been reclassified to conform with the current year's presentation, which has been modified to facilitate reconciliations to the financial statements of the transportation and commercial enterprises. The reclassifications have had no effect on unremitted equity.

# CONSOLIDATED FINANCIAL STATEMENTS SCHEDULE OF GUARANTEED DEBT FOR THE FISCAL YEAR ENDED MARCH 31, 1983

Debt of municipalities and other local governments, Provincial Crown corporations and private enterprises guaranteed by the Province and Provincial Crown corporations as to net principal and accrued interest outstanding.

	1983		1982	
	Gross Outstanding <sup>2</sup>	Net Sinking Funds <sup>2</sup>	Net Outstanding	Net Outstanding
	\$	\$	\$	\$
Municipalities and other local governments—				
(1) Guarantees authorized pursuant to the <i>School Act</i> , sec. 232 (principally funded)	1,290,206,223			
Less: held by British Columbia School Districts Capital Financing Authority	(1,290,206,223)			
	—			1,012,092
(2) Guarantees authorized pursuant to the <i>Educational Institution Capital Finance Act</i> , sec. 9	27,958,018			
Less: held by the British Columbia Educational Institutions Capital Financing Authority	(27,958,018)			
	—			
(3) Guarantees authorized pursuant to the <i>Hospital District Act</i> , sec. 41	754,065,592			
Less: held by British Columbia Regional Hospital Districts Financing Authority	(754,065,592)			
	—			
(4) Guarantees authorized pursuant to the <i>Municipalities Assistance Act</i> , sec. 3 (serials)	14,892,573		14,892,573	17,720,464
(5) Guarantees authorized pursuant to the <i>Municipal Act</i> , part 25, sec. 854, debentures (principally serials)	25,030,469	7,642,568	17,387,901	17,818,424
(6) Greater Vancouver Sewerage and Drainage District debentures (some serials)	16,713,865	16,713,865		353,693
Subtotal, municipalities and other local governments	56,636,907	24,356,433	32,280,474	36,904,673
Health and education—				
(7) Guarantees authorized pursuant to the <i>Educational Institution Capital Finance Act</i> , sec. 9—				
Debentures—funded <sup>1</sup>	323,922,766	13,313,981	310,608,785	231,614,770
(8) Guarantees authorized pursuant to the <i>Hospital District Finance Act</i> , sec. 9—				
Debentures—funded <sup>1</sup>	841,778,130	154,978,842	686,799,288	580,870,677
(9) Guarantees authorized pursuant to the <i>School District Capital Finance Act</i> , sec. 91—				
Debentures—funded	1,393,617,322	379,673,341	1,013,943,981	866,357,531
— unfunded	8,022,681		8,022,681	11,880,801
Subtotal, health and education	2,567,340,899	547,966,164	2,019,374,735	1,690,723,779
Economic development—				
(10) Guarantees authorized pursuant to the <i>British Columbia Cellulose Company Act</i> , sec. 81—	13,130,046		13,130,046	17,455,650
(11) Guarantees authorized pursuant to the <i>Ferry Corporation Act</i> , sec. 181—				
Bonds and debentures—unfunded series	28,688,686		28,688,686	28,688,686
— notes	30,271,068		30,271,068	
(12) Guarantees authorized pursuant to the <i>British Columbia Railway Finance Act</i> , sec. 101—				
Bonds and debentures—funded	774,054,117	131,178,905	642,875,212	668,949,087
Notes—unfunded	233,775,244		233,775,244	88,086,630
(13) Guarantees authorized pursuant to the <i>Development Corporation Act</i> , sec. 151	151,138,976			
Less: held by the British Columbia Housing and Employment Development Financing Authority	(8,204,675)			
	142,934,301		142,934,301	111,038,171



(14) Guarantees authorized pursuant to the <i>Ministry of Transportation and Highways Act</i> , sec. 66, re: British Columbia Steamship Company (1975) Ltd. <sup>1</sup>	3,936,895	3,936,895	3,423,707
(15) Guarantees authorized pursuant to the <i>British Columbia Transit Act</i> , sec. 22— Bonds and debentures			
Notes	37,648,682	37,648,682	
Capital leases	20,005,068	20,005,068	55,000,000
(16) Guarantees authorized pursuant to the <i>Farm Product Industry Act</i> , sec. 2	26,429,242	26,429,242	
(17) Guarantees authorized pursuant to the <i>Agricultural Credit Act</i> , sec. 3	4,118,039	4,118,039	6,103,884
(18) Guarantees authorized pursuant to the <i>Harbour Board Act</i> , secs. 18 and 30, 11	4,249,675	4,249,675	4,280,171
(19) Guarantees authorized pursuant to the <i>Housing and Employment Development Financing Act</i> , secs. 5 and 6 <sup>1</sup> — Bonds and debentures	6,226,751	6,226,751	
Notes	6,191,788	6,191,788	
Subtotal, economic development	2,012,888	2,012,888	
Utilities —	1,333,672,490	131,178,905	983,025,986
(20) Guarantees authorized pursuant to the <i>Hydro and Power Authority Act</i> , sec. 441— Bonds and debentures—funded			
Grand total, all guaranteed debt	8,249,033,446	587,696,889	7,661,336,557
Less: Amounts included above held as investments by General and Special Purpose Funds	12,206,683,742	1,291,198,391	10,915,485,351
Net total, all guaranteed debt	107,776,635	17,262,950	90,513,685
	12,098,907,107	1,273,935,441	10,824,971,666
			9,672,891,936

<sup>1</sup> See Section G of the Public Accounts for details of maturity dates, interest rates, and redemption features of the outstanding debt of these Crown agencies.

<sup>2</sup> Gross outstanding debt as at March 31, 1983 includes accrued interest of \$380.3 million. Debt payable in United States currency is recorded in Canadian dollars at the rate of exchange prevailing at March 31, 1983.

Sinking funds comprise cash and investments recorded at cost, plus accrued interest of \$33 million, with the exception of item 6 which is shown at an adjusted value equivalent to the gross outstanding funded debt. The market value of these sinking fund investments was approximately \$1,292 million at March 31, 1983; however, these are not considered to be temporary investments, since it is generally the Government's policy not to redeem them prior to maturity, at which time the par value is realized.

The Government is directly responsible for paying 56 to 100 per cent of debt service costs for health and education debt through various grant formulas. In 1982/83 these contributions totalled approximately \$214 million or 67 per cent of the debt service costs. The Government also pays a portion of the debt service costs of some economic development enterprises. No such contribution is made for utilities.

As a result of Government financing policies \$3.7 billion of the guaranteed debt is held in investment accounts included in these financial statements and in other Provincial public sector superannuation and pension funds. Canada Pension Plan funds made available to the Government (\$3.4 billion) are also invested in these securities but are subject to redemption on six months' notice by the Federal Minister of Finance.

Between the year end and August 15, 1983 there have been additional debt issues net of redemptions guaranteed by the Province totalling \$658.7 million.



TRUST FUNDS UNDER ADMINISTRATION

CONTENTS

	Page
Preamble.....	D 3
Report of the Auditor General.....	D 5
Statement of Financial Position.....	D 6
Statement of Changes in Trust Balances.....	D 8
Notes to Trust Funds Under Administration.....	D 10
Schedule of Investment Portfolio of the Government.....	D 12



**TRUST FUNDS UNDER ADMINISTRATION****PREAMBLE**

Trust Funds Under Administration are funds held and administered in trust for others; the Government has no power of appropriation over these funds. Basically two types of accounts exist: actively managed funds and custodial deposits. The actively managed funds require the Government to perform the following functions—set investment policy; control the collection of contributions, instalments and other receipts; disburse payments; and perform other administrative and miscellaneous transactions related to the funds. The Government's involvement with custodial deposits is merely to hold assets according to conditions set by agreements or statutes. Each category is more fully disclosed in Note 1 of this section.

In the past the total assets and fund balances for Trust Funds Under Administration were disclosed as a note to the main financial statements of the Province. This new section of the Public Accounts provides expanded information on the financial position and changes in balances for each major category of the Trust Funds.



**REPORT OF THE AUDITOR GENERAL  
ON THE TRUST FUNDS UNDER ADMINISTRATION  
INCLUDED IN THE PUBLIC ACCOUNTS  
OF THE PROVINCE OF BRITISH COLUMBIA**



**Province of  
British Columbia**

**Office of the  
Auditor General  
Province of British Columbia**

**8 Bastion Square  
Victoria  
British Columbia  
V8V 1X4**

*To the Legislative Assembly  
of the Province of British Columbia  
Parliament Buildings  
Victoria, British Columbia*

I have examined the financial statements of the Trust Funds Under Administration of the Government of the Province of British Columbia for the fiscal year ended March 31, 1983 as presented in Section D of the Public Accounts, and the related supplementary schedule contained in sub-sections D12 through D15. These financial statements are:

Statement of Financial Position  
Statement of Changes in Trust Balances  
(including Notes to Trust Funds  
Financial Statements)

My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances. I have received all the information and explanations I have required for the purpose of my examination.

I report in accordance with section 7 of the *Auditor General Act*. In my opinion, these trust funds financial statements present fairly the financial position of the Trust Funds Under Administration of the Government of the Province of British Columbia as at March 31, 1983 and the changes in trust balances for the year then ended in accordance with the stated accounting policies as set out in Note 1 to the trust funds financial statements applied on a basis consistent with that of the preceding year.

I emphasize that this report is limited under section 7 of the Act to an opinion on presentation of the financial statements in accordance with the stated accounting policies of the Government. Under section 8 of the Act I report separately on other matters resulting from my examination that I consider should be brought to the attention of the Legislative Assembly. That report will be presented at a future date.

A handwritten signature in cursive script, reading "Erma Morrison".

*Victoria, British Columbia  
31 August 1983*

**ERMA MORRISON, F.C.A.  
Auditor General**



# **TRUST FUNDS UNDER ADMINISTRATION STATEMENT OF FINANCIAL POSITION AS AT MARCH 31, 1983**

	Cash and Temporary Investments \$	Receivables \$	Other Investments <sup>1</sup> \$	Shares <sup>2</sup> \$	Less Accounts Payable \$	Trust Balances 1982 \$	Trust Balances 1983 \$
<b>Actively Managed:</b>							
<b>Superannuation and Pension Funds</b>							
Public Service Superannuation Fund.....	629,959,919	52,150,114	840,190,318	15,766,010	221,298	1,537,845,063	1,263,906,944
Municipal Superannuation Fund.....	488,554,217	58,064,683	964,008,164		1,369,262	1,509,257,802	1,241,630,590
Teachers' Pensions Fund.....	388,851,832	41,025,836	729,776,325		2,510,540	1,157,143,453	947,490,851
College Pension Fund.....	46,236,515	3,544,886	40,786,377		116,612	90,451,166	69,719,066
British Columbia Hydro and Power Authority Pension Fund.....	88,160,253	11,020,966	275,234,301		350,704	374,064,816	307,940,940
British Columbia Power Commission Superannuation Fund.....	4,832,314	657,812	21,851,506		54,724	27,286,908	26,165,339
British Columbia Railway Company Pension Fund.....	30,025,430	4,759,832	52,158,328		75,399	86,868,191	70,648,030
Members of the Legislative Assembly Superannuation Account.....	2,682,992	73,744	1,100,045		62,734	3,794,047	3,120,456
Workers' Compensation Board Superannuation Fund.....	6,947,868	1,886,615	35,777,925		10,130	44,602,278	35,010,863
<b>Total Superannuation and Pension Funds</b>	<u>1,686,251,340</u>	<u>173,184,488</u>	<u>2,960,883,289</u>	<u>15,766,010</u>	<u>4,771,403</u>	<u>4,831,313,724</u>	<u>3,965,633,079</u>
<b>Sinking Funds</b>							
British Columbia Buildings Corporation.....	12,996,988	424,077	2,037,541		20,091	15,438,515	10,230,177
British Columbia Ferry Corporation.....							12,635,473
British Columbia Hydro and Power Authority.....	165,974,256	13,267,787	408,881,198		426,352	587,696,889	543,300,822
British Columbia Railway Company.....	18,885,094	3,062,424	109,337,258		105,871	131,178,905	148,436,180
British Columbia Regional Hospital Districts Financing Authority.....	75,405,854	3,942,733	75,754,734		124,479	154,978,842	121,137,895
British Columbia School Districts Capital Financing Au- thority.....	125,983,779	10,023,760	251,717,653		8,051,852	379,673,340	372,131,833
Greater Vancouver Sewerage and Drainage District.....	8,806,684	606,736	16,340,596		35,777	25,718,239	22,731,296
Other.....	15,915,894	578,142	5,109,048		37,740	21,565,344	13,596,116
<b>Total Sinking Funds</b>	<u>423,968,549</u>	<u>31,905,659</u>	<u>869,178,028</u>		<u>8,802,162</u>	<u>1,316,250,074</u>	<u>1,244,199,792</u>

Other Managed Trust Funds					
British Columbia Buildings Corporation Trust Account...	8,000,000	16,567		8,016,567	129,266
British Columbia Ferry Corporation Trust Account	8,676,901	2,846		8,675,902	1,155,267
British Columbia Housing and Employment Development Financing Authority Trust	2,000,000	202,138		3,845	
British Columbia Hydro and Power Authority Trust Account	97,004,517	186,258		8,202,138	
British Columbia Railway Company Trust Account	8,902,988	183,372		65,736	
British Columbia School Districts Capital Financing Authority Trust	94,337	1,476,690		1,476,459	
British Columbia Systems Corporation Trust Account	7,558,846	59,529		59,988,363	6,750
Health Facilities Association of British Columbia Trust	17,996,489	160,991		7,618,375	18,152,309
Public Service Long Term Disability Plan	29,473,887	1,343,934		4,418	18,153,062
Crown Corporations Long Term Disability Plan	5,747,197	398,405		45,665	32,759,171
Other	8,278,067	283,535		5,465	6,486,397
Total Other Managed Trust Funds	193,733,229	4,314,265		41,354	8,520,248
				1,642,942	264,631,622
					600,554,052

## Custodial Deposits:

## Held Under the Jurisdiction of:

## Public Trustee and Official Administrators

<i>Estate Administration Act</i>	33,333,177	750,133		3,794,398	
<i>Patents Property Act</i>	75,642,072	4,854,910		104,874	31,670,160
<i>Infants Act</i>	14,646,270	589,451		1,376,114	81,454,394
<i>Public Trustee Act and Trustee Act</i>	5,386,567	53,527		16,326,243	12,547,673
Supreme and County Court Rules (Suitsors' Funds)	34,874,162	294,842		7,397,076	3,189,198
Workers' Compensation Board, Accident Fund	481,478,360	53,844,104		53,918,926	60,847,354
Other Acts and Miscellaneous Deposits	29,292,696	808,250		1,328,299,232	1,041,261,979
Total Custodial Deposits	674,653,304	61,195,217		90,000	52,785,157
Total Trust Funds Under Administration	2,978,606,422	270,599,629		1,582,697	1,612,766,659
				16,799,204	8,024,962,079
					7,104,655,358

<sup>1</sup> Comprised mainly of Long Term, Fixed Interest Investments.

<sup>2</sup> Consist of shares held in public companies as authorized under section 36 of the *Financial Administration Act* (S.B.C. 1981, chap. 15). The accompanying notes and supplementary schedule are an integral part of these financial statements.

Approved on behalf of the Ministry of Finance:



L. I. BELL

Deputy Minister of Finance and Secretary of Treasury Board



D. B. MARSON

Acting Comptroller General

# STATEMENT OF CHANGES IN TRUST BALANCES FOR THE YEAR ENDED MARCH 31, 1983

Actively Managed:	Contributions and Transfers In	Investment Income	Pension Payments and Transfers Out	Administration Fees and Other	Net Change	Trust Balances 1983	Trust Balances 1982
	\$	\$	\$	\$	\$	\$	\$
Superannuation and Pension Funds							
Public Service Superannuation Fund	182,165,993	163,015,209	71,243,083		273,938,119	1,537,845,063	1,263,906,944
Municipal Superannuation Fund	200,331,475	150,707,213	81,038,486	2,372,990	267,627,212	1,509,257,802	1,241,630,590
Teachers' Pension Fund	163,801,374	117,674,138	70,388,393	1,434,517	209,652,602	1,157,143,453	947,490,851
College Pension Fund	12,705,951	9,836,444	1,608,849	201,446	20,732,100	90,451,166	69,719,066
British Columbia Hydro and Power Authority Pension Fund	44,814,050	38,698,657	17,086,350	302,481	66,123,876	374,064,816	307,940,940
British Columbia Power Commission Superannuation Fund	36,062	2,328,229	1,220,442	22,280	1,121,569	27,286,908	26,165,339
British Columbia Railway Company Pension Fund	8,801,899	9,501,795	2,009,491	74,042	16,220,161	86,868,191	70,648,030
Members of the Legislative Assembly Superannuation Account	438,846	431,858	197,113		673,591	3,794,047	3,120,456
Workers' Compensation Board Superannuation Fund	6,459,624	5,468,835	2,337,044		9,591,415	44,602,278	35,010,863
Total Superannuation and Pension Funds	619,555,274	497,662,378	247,129,251	4,407,756	865,680,645	4,831,313,724	3,965,633,079
Sinking Funds							
British Columbia Buildings Corporation	3,379,844	1,848,585		20,091	5,208,338	15,438,515	10,230,177
British Columbia Ferry Corporation		1,088,263	13,712,881	10,855	(12,635,473)	12,635,473	
British Columbia Hydro and Power Authority	65,626,477	56,426,274	77,393,367	263,317	44,396,067	587,696,889	543,300,822
British Columbia Railway Company	8,865,300	20,720,361	46,737,065	105,871	(17,257,275)	131,178,905	148,436,180
British Columbia Regional Hospital Districts Financing Authority	17,195,769	16,769,657		124,479	33,840,947	154,978,842	121,137,895
British Columbia School Districts Capital Financing Authority	31,461,054	40,755,845	64,412,201	263,191	7,541,507	379,673,340	372,131,833
Greater Vancouver Sewerage and Drainage District	481,916	2,540,804		35,777	2,986,943	25,718,239	22,731,296
Other	6,572,140	2,194,650	759,822	37,740	7,969,228	21,565,344	13,596,116
Total Sinking Funds	133,582,500	142,344,439	203,015,336	861,321	72,050,282	1,316,250,074	1,244,199,792

Other Managed Trust Funds	Capital Receipts	Investment Income	Capital Disbursements	Other Costs and Administration	Net Change	Trust Balances 1983	Trust Balances 1982
	\$	\$	\$	\$	\$	\$	\$
British Columbia Buildings Corporation Trust Account....	490,546,632	2,210,264	484,869,595		7,887,301	8,016,567	129,266
British Columbia Ferry Corporation Trust Account.....	87,544,701	806,412	80,826,633	3,845	7,520,635	8,675,902	1,155,267
British Columbia Housing and Employment Development Financing Authority Trust .....	8,000,000	202,138			8,202,138	8,202,138	
British Columbia Hydro and Power Authority Trust Account .....	399,490,903	41,497,979	782,031,184		(341,042,302)	97,125,039	438,167,341
British Columbia Railway Company Trust Account.....	1,195,350,769	1,444,240	1,193,222,741		3,572,268	9,086,360	5,514,092
British Columbia School Districts Capital Financing Authority Trust .....	59,988,389	2,355,924	2,362,700		59,981,613	59,988,363	6,750
British Columbia Systems Corporation Trust Account.....	28,066,442	3,029,385	41,629,761		(10,533,934)	7,618,375	18,152,309
Health Facilities Association of British Columbia Trust...	39,921,070	1,497,573	33,647,423	84,854	7,686,366	18,153,062	10,466,696
Public Service Long Term Disability Plan .....	11,155,583	3,994,494	6,477,671	274,736	8,397,670	32,759,171	24,361,501
Crown Corporations Long Term Disability Plan .....	1,694,823	770,296	917,627	34,538	1,512,954	6,486,397	4,973,443
Other .....	578,509,248	13,039,567	680,614,600	41,354	(89,107,139)	8,520,248	97,627,387
Total Other Managed Trust Funds .....	<u>2,900,268,560</u>	<u>70,848,272</u>	<u>3,306,599,935</u>	<u>439,327</u>	<u>(335,922,430)</u>	<u>264,631,622</u>	<u>600,554,052</u>

The accompanying notes and supplementary schedule are an integral part of these financial statements.



## NOTES TO TRUST FUNDS UNDER ADMINISTRATION FOR THE FISCAL YEAR ENDED MARCH 31, 1983

### 1. Significant Accounting Policies

#### A. REPORTING ENTITY

Trust Funds Under Administration are comprised of superannuation funds, sinking funds, other managed trust funds and custodial deposits. These funds and deposits are held in trust for third parties and the Government has no power of appropriation over them.

##### (a) *Superannuation Funds*

The Government administers and is responsible for collection of employee contributions to certain superannuation and pension plans in accordance with the following acts and regulations:

*Pension (Public Service) Act*  
*Pension (Municipal) Act*  
*Pension (Teachers) Act*  
*Pension (College) Act*  
*Legislative Assembly Allowances and Pension Act*  
 British Columbia Hydro and Power Authority Pension Fund Regulations  
 British Columbia Power Commission Superannuation Fund Regulations  
 British Columbia Railway Company Pension Fund Rules and Regulations  
 Workers' Compensation Board Superannuation Fund Plan

The Government is responsible for the employer contributions and has statutory responsibilities with respect to unfunded liabilities under the *Pension (Public Service) Act*, the *Pension (Teachers) Act* and the *Legislative Assembly Allowances and Pension Act*. The Government has no statutory responsibilities with respect to unfunded liabilities under the other acts and regulations noted above.

##### (b) *Sinking Funds*

The Government holds in trust and manages sinking funds on behalf of various Crown corporations and public bodies. Instalments are received on a periodic basis from the Crown corporations and are invested by the Minister of Finance in his capacity as Trustee. The accumulated instalments, together with interest earned, less administrative costs, constitute the sinking funds. The purpose of these sinking funds is to provide for an orderly retirement of debts at maturity.

##### (c) *Other Managed Trust Funds*

These are funds of various Crown corporations and public bodies deposited with the Government for investment and administration. They include working capital surplus to their immediate needs, funds for capital transactions and long term disability funds.

##### (d) *Custodial Deposits*

###### (i) Public Trustee and Official Administrators

Trust officers are responsible for the recording, managing and reporting aspects of the accounts maintained under the *Infants Act*, *Patients Property Act*, *Estate Administration Act*, *Public Trustee Act* and *Trustee Act*. These officers ensure that funds received for payments on mortgages, receivables, property rentals and investments are managed within the requirements of the acts. The management of each account's disbursements for liabilities, maintenance costs and benefits along with the process of consolidating and closing of accounts is also done in accordance with the requirements of the acts.

###### (ii) Supreme and County Court Rules (Suitors' Funds)

As trustee of all Supreme and County Court accounts—which include such items as garnishees, infants' settlements and court awards—the Province records and reports the financial transactions in each area of these suitors' funds according to the instructions given by the courts.

###### (iii) Workers' Compensation Board Accident Fund

The Province acts only in an accounting and custodial capacity in the administration of the Workers' Compensation Board Accident Fund. The Province is informed of what investments have been purchased or sold and arranges for the settlement of the transactions and the delivery of securities. All securities are under joint registry of the Workers' Compensation Board and the Minister of Finance.

## NOTES TO TRUST FUNDS UNDER ADMINISTRATION FOR THE FISCAL YEAR ENDED MARCH 31, 1983—Continued

### 1. Significant Accounting Policies—Continued

#### A. REPORTING ENTITY—Continued

##### (iv) Other Acts and Miscellaneous Deposits

Other acts and miscellaneous deposits include funds or securities lodged with the Province to meet conditions set out in the statutes such as the *Forest Act*, *Mines Act*, *Insurance Act* or *Trust Company Act*. The Province's function is only of a custodial nature, one in which it holds the assets in safekeeping and maintains the accounting records.

#### B. BASIS OF ACCOUNTING

Except where noted, these financial statements are prepared on an accrual basis.

##### (a) Temporary investments consist of deposits with chartered banks and other approved institutions. They are carried at cost.

##### (b) *Superannuation Funds*

(i) These financial statements show only the position of the funds as at March 31, 1983 and the changes in the fund balances for the year then ended and do not purport to show the adequacy of the funds to meet the obligations of the superannuation plans.

(ii) The long-term investments are carried at cost of acquisition adjusted as follows:

- premiums and discounts on single maturity bonds are amortized on a straight line basis over the life of the bonds,
- premiums and discounts on serial bonds are recognized as income when redemptions occur,
- shares are carried at cost adjusted annually by 7 per cent of the difference between cost or adjusted cost and market value,
- gains and losses on disposition of long-term bonds are deferred and amortized over the lesser of the remaining term of the bonds or twenty years.

##### (c) *Sinking Funds and Other Managed Trust Funds*

Long-term investments are carried at cost of acquisition. Premiums and discounts are recognized when redemptions occur.

##### (d) *Public Trustee*

Because of the nature of the activities of the Public Trustee in managing assets under various acts, and the need to promptly record these assets at the time of their receipt, various valuation methods are employed to provide for values which either approximate net realizable value, or are at a nominal value.

##### (e) *Workers' Compensation Board Accident Fund*

Long term investments are carried at cost of acquisition. Premiums and discounts are recognized when redemptions occur.

##### (f) *Other Acts and Miscellaneous Deposits*

- (i) Other custodial deposits are reported on a cash basis. Income earned on security deposits is received directly by the depositors and is not reflected in these financial statements.
- (ii) Securities held are reported at par value.

### 2. Change in Accounting Policy

The amortization of premiums, the adjustment of share values and the deferral and amortization of gains and losses for superannuation funds, as described in note 1, reflect a change in accounting policy during 1983. The immediate effect of the change in policy on fund balances is an increase of approximately \$5 million.



**TRUST FUNDS UNDER ADMINISTRATION**  
**SCHEDULE OF INVESTMENT PORTFOLIO OF THE GOVERNMENT**  
**PURSUANT TO SECTION 36 (8) OF THE**  
**FINANCIAL ADMINISTRATION ACT, 1981**  
**AS AT MARCH 31, 1983**

	1983			1982
	Temporary Investments	Long-Term Investments	Total	Total
	\$	\$	\$	\$
Obligations of or guaranteed by Canada .....	65,965,850	418,469,991	484,435,841	174,439,369
Obligations of or guaranteed by a Province .....	125,540,682	4,037,150,251	4,162,690,933	3,864,250,101
Obligations of or guaranteed by a savings institution .....	2,555,020,587	104,468,172	2,659,488,759	2,516,836,722
Securities issued by the Municipal Finance Au- thority of British Columbia .....		148,034,359	148,034,359	114,645,330
Commercial paper issued by a corporation incor- porated under the laws of Canada or of a Province .....		2,616,930	2,616,930	2,616,930
Fully paid common shares of a corporation incor- porated under the laws of Canada or of a Province .....		15,766,010	15,766,010	15,038,428
Total .....	<u>2,746,527,119</u>	<u>4,726,505,713</u>	<u>7,473,032,832</u>	<u>6,687,826,880</u>
Held as follows:				
Superannuation and pension funds (Note 1)....	1,658,916,035	2,976,649,298	4,635,565,333	3,824,605,394
Sinking funds .....	421,294,073	869,178,028	1,290,472,101	1,211,286,412
Other managed trust funds .....	173,142,544	68,227,070	241,369,614	577,163,754
Custodial deposits .....	493,174,467	812,451,317	1,305,625,784	1,074,771,320
Total .....	<u>2,746,527,119</u>	<u>4,726,505,713</u>	<u>7,473,032,832</u>	<u>6,687,826,880</u>

**TRUST FUNDS UNDER ADMINISTRATION**  
**SCHEDULE OF INVESTMENT PORTFOLIO OF THE GOVERNMENT**  
**PURSUANT TO SECTION 36 (8) OF THE**  
**FINANCIAL ADMINISTRATION ACT, 1981**  
**AS AT MARCH 31, 1983—Continued**

Temporary Investments	1983		1982	
	Book Value		Book Value	
	\$	\$	\$	\$
Obligations of or guaranteed by Canada:				
Government of Canada Treasury Bills .....		65,965,850		29,507,927
Obligations of or guaranteed by a Province:				
British Columbia Assessment Authority .....	950,000			
British Columbia Buildings Corporation .....	25,000,000		10,000,000	
British Columbia Development Corporation .....	56,340,782			
British Columbia Ferry Corporation .....	29,698,674			
British Columbia Harbours Board .....	6,000,000			
British Columbia Housing and Employment Development Financing Authority .....	1,064,162			
British Columbia Railway Company .....			2,000,000	
British Columbia Steamship Company (1975) Ltd. ....	3,800,000		3,300,000	
British Columbia Systems Corporation .....	2,687,064			
British Columbia Transit .....			20,000,000	
Province of Saskatchewan Treasury Bills .....			2,500,000	
		125,540,682		37,800,000
Obligations of or guaranteed by a savings institution:				
Canadian Imperial Bank of Commerce .....	394,106,727		146,422,031	
Royal Bank of Canada .....	464,021,108		888,256,175	
Bank of Montreal .....	338,304,964		356,520,777	
Toronto Dominion Bank .....	298,745,337		369,829,078	
Bank of Nova Scotia .....	57,119,640		333,818,011	
Bank of British Columbia .....	10,530,250		46,194,780	
Mercantile Bank of Canada .....	2,758,342		6,820,410	
Northland Bank .....	5,951,700		5,000,000	
Continental Bank of Canada .....	6,000,000		4,478,857	
Canadian Commercial Bank .....	14,827,000		4,000,000	
National Bank .....			71,752,300	
Roymor Limited .....			56,749,587	
First City Trust .....	10,000,000		5,000,000	
Crown Trust .....	6,910,652		10,000,000	
Royal Trust .....	58,757,244		26,072,630	
Yorkshire Trust .....	1,000,000		3,000,000	
Canada Permanent Trust .....	8,445,082			
Guaranty Trust .....	5,000,000		10,000,000	
National Trust .....	3,465,640		5,000,000	
Central and Eastern Trust .....	5,000,000		7,500,612	
Victoria and Grey Trust .....	20,484,300		1,005,499	
Royal Bank Mortgage .....	296,199,789			
Bank of British Columbia Mortgage .....	4,540,665			
Toronto Dominion Mortgage .....	79,664,592			
Nova Scotia Mortgage .....	29,718,290			
Commerce Mortgage Corporation .....	304,583,152			
Bank of Montreal Mortgage Corporation .....	48,427,408		4,191,350	
Mercantile Bank Mortgage .....	2,000,000			
Bank of Montreal Leasing .....	6,360,690			
Royal Trust Mortgage .....	13,000,000			
Vancouver City Credit Union .....	3,000,000			
British Columbia Central Credit Union .....	2,050,000			
Dai-Ichi Kangyo Bank Ltd. ....	12,216,715		11,754,800	
Barclays Bank of Canada .....	4,500,150		10,743,589	
Bank of America .....	9,292,150			
Citibank Canada .....	4,539,000		31,994,000	
Bank of Tokyo .....	10,000,000			
National Westminster of Canada .....	13,500,000		40,036,196	

**TRUST FUNDS UNDER ADMINISTRATION**  
**SCHEDULE OF INVESTMENT PORTFOLIO OF THE GOVERNMENT**  
**PURSUANT TO SECTION 36 (8) OF THE**  
**FINANCIAL ADMINISTRATION ACT, 1981**  
**AS AT MARCH 31, 1983—Continued**

Temporary Investments—Continued	1983		1982	
	Book Value		Book Value	
	\$	\$	\$	\$
Mitsubishi Bank Canada .....			6,035,622	
Sumitomo Bank New York .....			14,548,032	
Hong Kong Bank of Canada .....			2,500,000	
Walter E. Heller Canada Ltd. ....			2,000,000	
		<u>2,555,020,587</u>		<u>2,481,224,336</u>
		<u>2,746,527,119</u>		<u>2,548,532,263</u>

Long-Term Investments	1983		1982	
	Dates of Maturity	Par Value	Book Value	Book Value
		\$	\$	\$
Obligations of or guaranteed by Canada:				
Government of Canada .....	1983–2002	458,172,750	343,539,979	89,730,530
Canadian National Railway .....				200,912
Export Development Corporation .....	1983	35,000,000	35,000,000	35,000,000
Federal Business Development Bank .....	1987–1988	40,000,000	39,930,012	20,000,000
		<u>533,172,750</u>	<u>418,469,991</u>	<u>144,931,442</u>
Obligations of or guaranteed by a Province:				
Province of British Columbia .....	1983–1988	157,047,745	155,209,424	182,396,540
British Columbia Hydro and Power Authority ...	1986–2011	2,682,494,971	2,624,387,078	2,644,007,612
British Columbia Railway Company .....	1984–2001	469,634,900	466,959,397	502,818,825
British Columbia Highways and Toll Authority ..				5,790,000
British Columbia Buildings Corporation .....	1984–2005	222,854,800	197,078,670	78,000,000
British Columbia School Districts Capital Financing Authority .....	1983–1996	150,577,468	141,500,824	121,218,755
British Columbia Regional Hospital Districts Capital Financing Authority .....	1983–2001	64,807,186	59,297,988	43,140,197
British Columbia Educational Institutions Capital Financing Authority .....	1989	1,025,000	1,025,000	1,025,000
British Columbia Regional Hospital Districts ....	1983–1992	2,633,272	2,599,071	3,206,297
British Columbia School Districts .....				889,018
British Columbia Improvement Districts .....	1983–2007	38,487,228	36,399,183	39,164,565
British Columbia Development Corporation .....	1986–1987	6,000,000	6,000,000	
British Columbia Housing and Employment Development Financing Authority .....	1986–1987	6,000,000	5,996,900	
Province of Ontario .....	1984–2010	79,001,517	76,967,078	72,028,111
Province of Quebec .....	1983–2005	151,048,000	145,614,439	68,840,730
Province of Saskatchewan .....	2001	26,310,000	26,013,883	30,539,009
Province of Nova Scotia .....	1984–2003	29,563,000	30,744,962	9,599,366
Province of New Brunswick .....	1985–2003	12,120,000	12,219,309	1,911,875
Province of Newfoundland .....	1987–2002	16,427,000	16,372,964	14,874,382
Province of Alberta .....	1984–1992	258,882	186,811	185,852
Province of Manitoba .....	1991–1999	21,043,000	20,907,709	274,760
Province of Prince Edward Island .....	1987–2003	2,818,000	3,147,785	718,375
		<u>4,140,151,969</u>	<u>4,028,628,475</u>	<u>3,820,629,269</u>
Losses deferred to future years <sup>1</sup> .....			5,510,205	
Amortization of discounts and premiums <sup>1</sup> .....			<u>3,011,571</u>	<u>5,820,832</u>
			<u>4,037,150,251</u>	<u>3,826,450,101</u>

**TRUST FUNDS UNDER ADMINISTRATION**  
**SCHEDULE OF INVESTMENT PORTFOLIO OF THE GOVERNMENT**  
**PURSUANT TO SECTION 36 (8) OF THE**  
**FINANCIAL ADMINISTRATION ACT, 1981**  
**AS AT MARCH 31, 1983—Continued**

Long-Term Investments— <i>Continued</i>	Dates of Maturity	1983		1982
		Par Value	Book Value	Book Value
		\$	\$	\$
Obligations of or guaranteed by a savings institution:				
Canadian Commercial Bank .....	1985–1986	7,000,000	7,000,000	5,750,000
Canadian Imperial Bank of Commerce .....	1989	20,750,000	20,750,000	20,000,000
Royal Bank of Canada .....	1983–1984	27,000,000	27,212,700	1,000,000
Toronto Dominion Bank .....	1983	32,415,161	30,000,000	
Bank of Nova Scotia .....	1985	750,000	750,000	750,000
Bank of Montreal .....	1987–2000	6,400,000	5,864,960	5,864,960
First City Trust .....	1983	10,000,000	10,000,000	
Crown Trust .....	1983	150,000	150,000	
Workers' Compensation Employees Credit Union .....	1984–1985	400,000	400,000	400,000
First National Bank Chicago .....	1986	500,000	500,000	
Bancorp Teachers mortgage .....	2014	1,840,502	1,840,512	1,847,426
		<u>107,205,663</u>	<u>104,468,172</u>	<u>35,612,386</u>
Municipal Finance Authority of British Columbia	1983–2004	150,012,953	148,034,359	114,645,330
Commercial paper issued by a corporation incorporated under the laws of Canada or of a Province:				
Toronto Eaton Centre .....	2000	3,600,000	2,616,930	2,616,930
Total .....		<u>4,934,143,335</u>		
Fully paid common shares of a corporation incorporated under the laws of Canada or of a Province:				
		Number of Common Shares		
Canadian Pacific Railway .....		1,200	19,800	19,800
Imperial Oil .....		300	12,713	12,713
International Nickel .....		450	14,344	14,344
Bank of British Columbia .....		119,128	1,415,792	1,415,792
British Columbia Telephone Company .....		1,215,844	13,575,779	13,575,779
Increase in share value <sup>1</sup> .....			727,582	
			<u>15,766,010</u>	<u>15,038,428</u>
Total .....			<u>4,726,505,713</u>	<u>4,139,294,617</u>

<sup>1</sup> The accounting policy for deferred losses, amortization of premiums and discounts and increases in share value is outlined in Note 1 on D 11.



**DETAILS OF EXPENDITURE BY MINISTERIAL APPROPRIATIONS,  
STATUTORY APPROPRIATIONS AND SPECIAL PURPOSE  
FUND TRANSACTIONS**

**for the fiscal year ended March 31, 1983**

**CONTENTS**

<b>Ministerial Appropriations (Votes)</b>	<b>Page</b>
Legislation.....	E 3
Auditor General.....	E 5
Ombudsman.....	E 7
Premier's Office.....	E 9
Ministry of Agriculture and Food.....	E 11
Ministry of Attorney General.....	E 17
Ministry of Consumer and Corporate Affairs.....	E 29
Ministry of Education.....	E 33
Ministry of Energy, Mines and Petroleum Resources.....	E 41
Ministry of Environment.....	E 47
Ministry of Finance.....	E 53
Ministry of Forests.....	E 59
Ministry of Health.....	E 65
Ministry of Human Resources.....	E 71
Ministry of Industry and Small Business Development.....	E 75
Ministry of Intergovernmental Relations.....	E 81
Ministry of Labour.....	E 85
Ministry of Lands, Parks and Housing.....	E 89
Ministry of Municipal Affairs.....	E 95
Ministry of Provincial Secretary and Government Services.....	E 99
Ministry of Tourism.....	E 109
Ministry of Transportation and Highways.....	E 113
Ministry of Universities, Science and Communications.....	E 121
<b>Statutory Appropriations</b>	
Employment Development Account.....	E 125
<i>Financial Administration Act</i> .....	E 127
<b>Special Purpose Funds (Transactions)</b>	
Fixed Capital (Perpetual) Funds.....	E 130
Other Funds.....	E 131
Miscellaneous Statutory Accounts.....	E 136



## EXPLANATORY NOTES ON THE GROUP ACCOUNT CLASSIFICATION

Vote expenditures are shown under the group account classification according to the nature of the expenditure. Each group is comprised of individual standard objects of expenditure as outlined below.

### Salaries

Salaries—established positions.

Salaries—temporary (including seasonal staff).

### Supplies and Services

Salaries—for British citizens employed at the Agent General's office and British Columbia House, London.

Allowances and expenses—Members and officers of the Legislative Assembly.

Fees and allowances—Boards, Commissions, courts, etc.

Travel expense:

Includes expenses of public servants and members of Boards, Commissions, etc. Also includes lease and operation of motor vehicles used for staff travel purposes and staff relocation and transfer expenses.

Professional and special services:

Fees and expenses for services rendered by professionals such as legal, engineering, educational, medical-dental, management consulting, etc., as well as various services provided by other businesses not included in other classes.

Data systems and processing:

Services provided by the British Columbia Systems Corporation for the design, development, implementation, and operation of manual and machine-assisted information systems.

Office expense:

The supplies and expenses required for the operation of offices.

Office furniture and equipment:

Purchase of furniture and equipment, but not lease or rental.

Advertising and publications:

Includes all costs associated with advertising and publications, including services of outside agencies and consultants.

Materials and supplies:

Provides for all those items not included in other categories (e.g. office expense) and includes parts and consumable tools as well as fuels and utilities.

Motor vehicles:

Purchase of motor vehicles for use in transport of personnel.

Rentals—outside suppliers:

Includes the lease or rental of land, buildings, aircraft, and equipment not included in another classification (such as automobiles for staff travel).

Rentals—intra-ministry:

Charges for the use of equipment between various programs and activities within a ministry.

Building Occupancy Charges:

Payments to the British Columbia Buildings Corporation for rental and maintenance of buildings and office accommodation.

Recoveries—intra-ministry:

Recoveries for the use of equipment between various programs and activities within a ministry.

### Capital

Acquisition—land, buildings, and works:

Costs of acquiring these physical assets through purchase or contract, but not construction by a ministry's own forces.

Acquisition—machinery and equipment (not included elsewhere):

Includes purchase of aircraft, construction equipment, ships and boats, etc.

### Grants

Grants, contributions and subsidies:

Payments, other than for goods and services, made for the purpose of furthering ministerial programs. Payments include those to individuals and nonprofit organizations, municipalities, Government agencies and Crown corporations, and subsidies to industries.

### Investments, Loans and Advances

Investments, Loans and Advances:

Includes those investments, loans and advances which are considered to be realizable or recoverable.

### Other Expenditures

Other expenditure:

Includes all expenditure not otherwise classified, such as interest on deposits, supplementary personnel costs (superannuation, etc.), and transfers to special funds.

### Recoveries

Recoveries:

Cost recoveries in cash or by transfer billings to other votes, such as in the case of the Queen's Printer operation.

LEGISLATION

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditures
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
1	Legislation .....	8,343,500		8,343,500	7,109,068
		8,343,500		8,343,500	7,109,068

DETAILS OF EXPENDITURES BY APPROPRIATIONS (VOTES) AND  
ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 1

LEGISLATION

*Description*

This vote provides for the costs and support services of the Legislative Assembly and its committees, and for the costs and support services of the Committee on Crown Corporations appointed under the Standing Orders of the House, in accordance with the *Crown Corporation Reporting Act*.

Appropriations		Actual Expenditures
	Classification by sub-vote	
2,543,000	Members of the Legislative Assembly Compensation .....	3,046,403
1,633,000	Constituency Office Expenses .....	725,403
71,000	Members Dining Room .....	55,518
70,000	Legislative Internship Program .....	49,741
125,000	Legislative Committees .....	7,659
63,500	Inter Parliamentary Relations .....	24,536
97,000	Legislative Procedure Review .....	34,136
777,000	Legislative Documents .....	316,474
11,000	Legislative Attendants and Pages .....	314,582
990,000	Legislative Caucuses .....	1,112,856
262,000	Clerk of the House .....	252,804
401,000	Sergeant-at-Arms .....	70,741
443,000	Hansard .....	486,178
412,000	Office of the Speaker .....	220,725
30,000	Sessional Services .....	30,363
415,000	Crown Corporation Reporting Committee .....	360,949
<u>8,343,500</u>	Total of vote .....	<u>7,109,068</u>
	Group account classification	
	Salaries .....	2,466,476
	Supplies and services .....	4,587,364
	Other expenditure .....	987
	Grants .....	56,900
		<u>7,111,727</u>
	Less Transfers	
	Vote 72—Employee Benefits .....	2,659
		<u><u>7,109,068</u></u>

## AUDITOR GENERAL

## Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditures
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
2	Auditor General .....	<u>3,590,772</u>		<u>3,590,772</u>	<u>3,141,941</u>
		<u>3,590,772</u>		<u>3,590,772</u>	<u>3,141,941</u>

DETAILS OF EXPENDITURES BY APPROPRIATIONS (VOTES) AND  
ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

**Vote 2**

**AUDITOR GENERAL**

*Description*

This vote provides for the costs of the Office of the Auditor General in meeting the requirements of the *Auditor General Act*.

Appropriations		Actual Expenditures
<u>3,590,772</u>	Total of vote .....	<u>3,141,941</u>
Group account classification		
Salaries.....		2,270,109
Supplies and services.....		842,527
Other expenditure.....		14,932
Grants.....		<u>28,500</u>
		3,156,068
Less Transfers		
Vote 40—Salary Adjustments .....	2,875	
Vote 72—Employee Benefits .....	<u>11,252</u>	
		<u>14,127</u>
		<u>3,141,941</u>

## OMBUDSMAN

## Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditures
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
3	Office of the Ombudsman.....	1,760,340		1,760,340	1,626,983
		1,760,340		1,760,340	1,626,983



DETAILS OF EXPENDITURES BY APPROPRIATIONS (VOTES) AND  
ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 3

OFFICE OF THE OMBUDSMAN

Description

This vote provides funds to allow the Ombudsman to exercise the powers and perform the duties prescribed by the *Ombudsman Act*.

Appropriations		Actual Expenditures
<u>1,760,340</u>	Total of vote .....	<u>1,626,983</u>
Group account classification		
Salaries .....		1,227,378
Supplies and services .....		<u>463,378</u>
		1,690,756
Less Transfers		
Vote 40—Salary Adjustments .....	9,825	
Vote 72—Employee Benefits .....	<u>53,948</u>	
		<u>63,773</u>
		<u>1,626,983</u>

PREMIER'S OFFICE

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditures
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
4	Premier's Office .....	709,124		709,124	664,287
		709,124		709,124	664,287

DETAILS OF EXPENDITURES BY APPROPRIATIONS (VOTES) AND  
ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 4

PREMIER'S OFFICE

*Description*

This vote provides for the costs of the Premier's Office, including his salary and expenses and those of his immediate staff.

Appropriations		Actual Expenditures
<u>709,124</u>	Total of vote .....	<u>664,287</u>
Group account classification		
Salaries .....		531,399
Supplies and services .....		<u>155,918</u>
		687,317
<i>Less Transfers</i>		
Vote 40—Salary Adjustments .....	3,247	
Vote 72—Employee Benefits .....	<u>19,783</u>	
		<u>23,030</u>
		<u>664,287</u>

# MINISTRY OF AGRICULTURE AND FOOD

## Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditures
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
5	Minister's Office .....	164,608			
	Statutory— <i>Legislative Assembly Allowances and Pension Act</i> (R.S.B.C. 1979, chap. 228, part 1, sec. 12) ....		6,770	171,378	152,995
6	Ministry Operations .....	68,815,106			
	Supplement—Special Warrant No. 2 .....		14,070,459		
	Supplement—Special Warrant No. 11 .....		20,700,000		
	Statutory— <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 23 (3))— .....		(33,130,177)		
	— .....		2,700,000	73,155,388	71,457,572
7	Milk Board .....	293,292		293,292	240,353
8	Provincial Agricultural Land Commission .....	1,134,152		1,134,152	946,113
9	ICBC—Senior Citizens' Grant .....	6,000,000		6,000,000	5,948,254
	Statutory— .....				
	<i>Cattle Horn Act</i> (R.S.B.C. 1979, chap. 44, sec. 7)—Livestock Improvement .....		7,266	7,266	7,266
	<i>Farm Income Insurance Act</i> (R.S.B.C. 1979, chap. 123, sec. 6)—Farm Income Plan .....		1,000,000	1,000,000	1,000,000
		76,407,158	5,354,318	81,761,476	79,752,553
	Special Purpose Accounts— .....				
	<i>Livestock Protection Act</i> (R.S.B.C. 1979, chap. 245, sec. 14) .....	50,000		50,000	19,043
	<i>Farm Product Industry Act</i> (R.S.B.C. 1979, chap. 124, sec. 16) .....	550,000	1,470,437	2,020,437	2,020,437
		77,007,158	6,824,755	83,831,913	81,792,033

DETAILS OF EXPENDITURES BY APPROPRIATIONS (VOTES) AND  
ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 5

MINISTER'S OFFICE

Description

This vote provides for the Office of the Minister of Agriculture and Food, including his salary and expenses and those of his immediate staff.

Appropriations		Actual Expenditures
<u>171,378</u>	Total of vote .....	<u>152,995</u>
164,608	Main Estimates	
6,770	Statutory— <i>Legislative Assembly Allowances and Pension Act</i> (R.S.B.C. 1979, chap. 228, part 1, sec. 12)	
<u>171,378</u>		
Group account classification		
	Salaries .....	152,959
	Supplies and services .....	25,524
	Other expenditure .....	<u>13</u>
		178,496
Less Transfers		
	Vote 40—Salary Adjustments .....	22,969
	Vote 72—Employee Benefits .....	<u>2,532</u>
		25,501
		<u>152,995</u>

Vote 6

MINISTRY OPERATIONS

*Description*

This vote provides for the executive direction and general administration of the Ministry. It also provides field operations services to the agricultural community, financial assistance programs to farmers, and marketing and economic programs.

- (a) *Deputy Minister's Office*—Provides for the executive direction of the Ministry, as well as policy and planning functions and the executive offices. The budget includes grants in support of agricultural research, grants to agricultural organizations, and funding for aid to developing countries.
- (b) *Finance and Administration*—Provides for the accounting, personnel, and data processing programs for the Ministry, as well as administrative support and other services to the operational programs of the Ministry. The Ministry's building and occupancy charges are also administered through this sub-vote.
- (c) *Field Operations*—Under the direction of an Assistant Deputy Minister, this program provides for
  - 1. *Regional Extension Services*—Services required for improved production in farm commodities. Transmits research discoveries to the farmer/producer; provides general advisory services; encourages effective use and conservation of farmland resources.
  - 2. *Specialist and Regulatory Services*—Provides specialist advisory services throughout the Province related to animal health, meat, brand, dairy farm, and dairy plant inspection, plant disease control and insect control, soil classifications and topsoil conservation and irrigation, drainage, farm buildings, waste management, farm machinery and farm labour. The 4-H program is operated under this budget. Also operating within this program are the veterinary, dairy, soils and plant laboratories.
  - 3. *Production Services*—Provides technical leadership in production in the apiary, field crops, horticulture, livestock and poultry sectors of the agriculture and food industry. Provides specialist support to regional and district extension programs and acts as the Ministry's major source of knowledge in the preparation of legislation, statistical data, forecasts, production guides, extension bulletins and newsletters. All land use planning and resource management programs which impact agricultural production are examined. Applied research and developmental projects in the food and agriculture industry are major initiatives. Grants relating to crop and livestock production, and weed control, are made to agricultural organizations and municipalities.
- (d) *Financial Assistance Programs*—Provides cash flow stability for farmers via the cost-shared Crop Insurance and Farm Income Assurance programs; ensures the availability of credit resources for producers and agriculture enterprises via the Agricultural Credit and Farm Products Finance program; expands the agricultural capability of the Province via the Federal/Provincial cost-shared Agricultural and Rural Development Subsidiary Agreement.
- (e) *Marketing and Economics*—Provides economic service programs in agricultural economics and financial information, analysis and training to enhance economic and financial decision-making and the viability of food production units, and to facilitate viable agricultural development in the Province.

Provides marketing services in such areas as identifying new food or agricultural production and marketing opportunities and assisting industry development; improving coordination of production and marketing activities of participants in the British Columbia agri-food system; developing and promoting the expanded use of British Columbian home-grown food and agricultural products; administering marketing and grading legislation and monitoring the operation of marketing boards in the Province.

Appropriations	Classification by sub-vote	Actual Expenditures
1,170,222	Deputy Minister's Office .....	909,131
7,183,295	Finance and Administration .....	6,680,557
13,879,451	Field Operations (net of recoveries) .....	12,948,910
	Financial Assistance Programs	
147,403	—Administration .....	341,570
9,757,312	—Interest Reimbursement <i>Agricultural Land Development Act</i> .....	9,459,129
10,083,650	—Agricultural and Rural Development Subsidiary Agreement .....	8,124,295
2,675,123	—Crop Insurance .....	3,186,029
26,611,531	—Farm Income Assurance .....	28,496,802
96,406	—Farm Products Finance .....	92,528
49,371,425		49,700,353
1,550,995	Marketing and Economics .....	1,218,621
<u>73,155,388</u>	Total of vote .....	<u>71,457,572</u>



## Vote 6—Continued

68,815,106	Main Estimates
14,070,459	Special Warrant No. 2
20,700,000	Special Warrant No. 11
(33,130,177)	Statutory— <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 23 (3))
<u>2,700,000</u>	Statutory— <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 23 (3))
<u>73,155,388</u>	

## Group account classification

Salaries .....	16,238,155
Supplies and services .....	10,677,919
Capital .....	377,083
Other expenditure .....	31,283,070
Grants .....	<u>15,701,754</u>
	74,277,981
Less Transfers	
Vote 40—Salary Adjustments .....	253,146
Vote 71—Pre-retirement Leave .....	126,625
Vote 72—Employee Benefits .....	399,831
Recoveries	
Farm .....	1,809,873
Other .....	<u>230,934</u>
	2,820,409
	<u>71,457,572</u>

## Vote 7

## MILK BOARD

## Description

Administers the marketing provisions of the *Milk Industry Act*. Controls and regulates the production, marketing, processing, distribution and pricing of fluid and manufactured milk consistent with market opportunities.

Appropriations		Actual Expenditures
<u>293,292</u>	Total of vote .....	<u>240,353</u>

## Group account classification

Salaries .....	210,726
Supplies and services .....	37,663
Other expenditure .....	<u>23</u>
	248,412
Less Transfers	
Vote 40—Salary Adjustments .....	3,907
Vote 72—Employee Benefits .....	<u>4,152</u>
	8,059
	<u>240,353</u>

**Vote 8**

**PROVINCIAL AGRICULTURAL LAND COMMISSION**

*Description*

Acting under the *Agricultural Land Commission Act*, the Commission is responsible for encouraging the establishment and maintenance of agricultural land in the Province. The Commission advises municipalities and regional districts in the designation of the Agricultural Land Reserve, and decides on applications for the exclusion of land from the Reserve.

Appropriations		Actual Expenditures
	Classification by sub-vote	
868,552	Administration.....	767,339
265,600	Commissioners.....	178,774
<u>1,134,152</u>	Total of vote .....	<u>946,113</u>
	Group account classification	
	Salaries.....	689,155
	Supplies and services.....	215,392
	Other expenditure.....	19,432
	Grants.....	41,150
		965,129
	Less Transfers	
	Vote 40—Salary Adjustments .....	15,644
	Vote 72—Employee Benefits .....	<u>3,372</u>
		19,016
		<u>946,113</u>

**Vote 9**

**ICBC—SENIOR CITIZENS' GRANT**

*Description*

This vote provides for payment to the Insurance Corporation of British Columbia for the purpose of implementing and administering the provisions of the *Senior Citizen Automobile Insurance Grant Act*.

Appropriations		Actual Expenditures
<u>6,000,000</u>	Total of vote .....	<u>5,948,254</u>
	Group account classification	
	Grants.....	<u>5,948,254</u>

**Statutory**

*CATTLE HORN ACT* (R.S.B.C. 1979, chap. 44, sec. 7)

Appropriations		Actual Expenditures
<u>7,266</u>	Livestock improvement .....	<u>7,266</u>
	Group account classification	
	Grants.....	<u>7,266</u>

**Vote 9—Continued****Statutory***FARM INCOME INSURANCE ACT (R.S.B.C. 1979, chap. 123, sec. 6)*

Appropriations		Actual Expenditures
<u>1,000,000</u>	Farm income plan .....	<u>1,000,000</u>
	Group account classification	
	Other expenditure .....	<u>1,000,000</u>

**Special Purpose Account***LIVESTOCK PROTECTION ACT (R.S.B.C. 1979, chap. 245, sec. 14)*

Appropriations		Actual Expenditures
<u>50,000</u>	Total Expenditure .....	<u>19,043</u>
	Group account classification	
	Supplies and services .....	3,720
	Grants .....	<u>15,323</u>
		<u>19,043</u>

**Special Purpose Account***FARM PRODUCTS INDUSTRY ACT (R.S.B.C. 1979, chap. 124, sec. 16)*

Appropriations		Actual Expenditures
<u>2,020,437</u>	Total Expenditure .....	2,020,437
550,000	Main Estimates	
<u>1,470,437</u>	<i>Farm Products Industry Act (R.S.B.C. 1979, chap. 124, sec. 16)</i>	
<u>2,020,437</u>		
	Group account classification	
	Supplies and services .....	130,826
	Grants .....	336,468
	Other expenditure .....	<u>1,553,143</u>
		<u>2,020,437</u>

## MINISTRY OF ATTORNEY GENERAL

## Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditures
		Estimated \$	Other Authorizations \$	Total \$	
10	Minister's Office .....	149,981			
	Statutory— <i>Legislative Assembly Allowances and Pension Act</i> (R.S.B.C. 1979, chap. 228, part 1, sec. 12) .....		4,634	154,615	136,853
11	Administration and Support Services ...	61,814,944		61,814,944	57,094,696
12	Superior and County Judiciary .....	1,897,930		1,897,930	1,847,201
13	Provincial Judiciary .....	9,366,316		9,366,316	8,889,424
14	Police Services .....	65,895,693			
	Supplement—Special Warrant No. 5 ...		2,500,000	68,395,693	66,289,267
15	Court Services .....	43,191,802			
	Supplement—Special Warrant No. 5 ...		1,210,000		
	Statutory— <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 23 (3)) .....		(182,422)	44,219,380	43,385,530
16	Corrections .....	74,430,116			
	Supplement—Special Warrant No. 5 ...		1,010,000	75,440,116	73,684,771
17	Legal Services to Government .....	8,668,456			
	Supplement—Special Warrant No. 5 ...		1,080,000		
	Statutory— <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 23 (3)) .....		(228,879)	9,519,577	9,209,512
18	Criminal Justice .....	13,844,474			
	Statutory— <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 23 (3)) .....		(19,081)	13,825,393	13,373,074
19	Statutory Services, Boards, Commissions .....	35,632,301			
	Statutory— <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 23 (3)) .....		(926,914)		
	Statutory— <i>Criminal Injuries Compensation Act</i> (R.S.B.C. 1979, chap. 83, sec. 2 (5)) .....		758,833	35,464,220	35,464,220
	Statutory— <i>Indian Cut-off Lands Disputes Act</i> (S.B.C. 1982, chap. 50, sec. 5)—Osoyoos and Clinton .....		370,500	370,500	370,500
		314,892,013	5,576,671	320,468,684	309,745,048
	Special Purpose Account— <i>Land Title Act</i> (R.S.B.C. 1979, chap. 219, sec. 274) .....		44,803	44,803	44,803
		314,892,013	5,621,474	320,513,487	309,789,851

DETAILS OF EXPENDITURES BY APPROPRIATIONS (VOTES) AND  
ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 10

MINISTER'S OFFICE

*Description*

This vote provides for the office of the Attorney General, including his salary and expenses and those of his immediate staff.

Appropriations		Actual Expenditures	
<u>154,615</u>	Total of vote .....		<u>136,853</u>
149,981	Main Estimates		
4,634	Statutory— <i>Legislative Assembly Allowances and Pension Act</i> (R.S.B.C. 1979, chap. 228, part 1, sec. 12)		
<u>154,615</u>			
Group account classification			
	Salaries .....	102,005	
	Supplies and services .....	<u>40,355</u>	
		142,360	
	Less Transfers		
	Vote 40—Salary Adjustments .....	3,481	
	Vote 72—Employee Benefits .....	<u>2,026</u>	
		5,507	
		<u>136,853</u>	

## Vote 11

## ADMINISTRATION AND SUPPORT SERVICES

*Description*

This vote provides for the overall policy direction and administrative support for the Ministry:

- (a) *Executive*—Develops and administers ministerial policy in programs under jurisdiction of the Attorney General.
- (b) *Support Services*—Provides administrative and consulting services to operational divisions. Services are primarily in the areas of finance, personnel, facility management, office automation, information and data processing; liaison with the British Columbia Buildings Corporation in the planning and development of ministry facilities; co-ordination and liaison with the British Columbia Systems Corporation in the planning and management of data systems.
- (c) *Policy Planning*—Provides advisory and planning services to the Attorney General, Deputy Attorney General and Ministry Executive. Services include strategic long-term planning, research, evaluation, policy and program analysis, co-ordination of the Ministry's legislation program and the management of special projects and grant funding. The Division has responsibility for administrative liaison with the Legal Services Society, Law Reform Commission and Native Courtworkers and Counselling Association.
- (d) *Building Occupancy Charges*—Provides for payments to the British Columbia Buildings Corporation for rental and maintenance of buildings, and office accommodation occupied by the Ministry.
- (e) *Computer and Consulting Charges*—Provides for payment for data processing including research and development.

## Appropriations

## Actual Expenditures

## Classification by sub-vote

325,332	Executive.....	291,673
4,126,011	Support services.....	3,908,582
3,091,021	Policy planning (net of recoveries).....	2,446,621
52,308,000	Building occupancy.....	48,380,190
1,964,580	Computer and consulting.....	2,067,630
<u>61,814,944</u>	Total of vote.....	<u>57,094,696</u>

## Group account classification

Salaries.....	4,125,999
Supplies and services.....	51,569,269
Other expenditure.....	459
Grants.....	<u>2,689,349</u>
	58,385,076

## Less Transfers

Vote 40—Salary Adjustments.....	84,910
Vote 72—Employee Benefits.....	130,302
Recoveries	
Federal Government.....	<u>1,075,168</u>

1,290,380

57,094,696



**Vote 12****SUPERIOR AND COUNTY JUDICIARY***Description*

This vote provides for administrative and support services for Justices of the Superior Courts (Courts of Appeal and Supreme Court) and Judges of the County Court located throughout the Province.

Appropriations		Actual Expenditures
<u>1,897,930</u>	Total of vote .....	<u>1,847,201</u>
Group account classification		
Salaries .....		1,634,702
Supplies and services .....		<u>287,976</u>
		1,922,678
Less Transfers		
Vote 40—Salary Adjustments .....	37,192	
Vote 71—Pre-retirement Leave .....	11,875	
Vote 72—Employee Benefits .....	<u>26,410</u>	
		<u>75,477</u>
		<u>1,847,201</u>

**Vote 13****PROVINCIAL JUDICIARY***Description*

This vote provides for adjudication of the law in the Provincial Court of British Columbia, including criminal trials, Small Claims and Family and Children's Court Services and for Justice of the Peace Services.

Appropriations		Actual Expenditures
<u>9,366,316</u>	Total of vote .....	<u>8,889,424</u>
Group account classification		
Salaries .....		8,261,000
Supplies and services .....		639,007
Grants .....		<u>3,500</u>
		8,903,507
Less Transfers		
Vote 40—Salary Adjustments .....	8,400	
Vote 72—Employee Benefits .....	<u>5,683</u>	
		<u>14,083</u>
		<u>8,889,424</u>

## Vote 14

## POLICE SERVICES

*Description*

This vote provides funds for Provincial policing and related programs for which the Attorney General has responsibility:

- (a) *Administrative Services*—To provide overall policy direction; to recommend appropriate legislative and policy changes; to maintain a productive working relationship between the Ministry and the various organizations involved in policing; and to develop policies to assist in crime prevention.  
Keep of Provincial Prisoners—To provide for the reimbursement to municipalities for the cost of Provincial prisoners.
- Indian Special Constable Program—To provide funds for the Province's share of costs of the Indian Special Constable Program which operates under the direction of the R.C.M.P., and is jointly funded by the Provincial Government and Department of Indian and Northern Affairs Canada.
- (b) *Royal Canadian Mounted Police Contract*—To provide policing of the Province by means of a contract with the Government of Canada for the R.C.M.P.
- (c) *British Columbia Police Commission/British Columbia Police Academy*—To provide for the improvement of police effectiveness through the raising of police standards and developing police/community relations.
- (d) *Co-ordinated Law Enforcement Unit (CLEU)*—To develop and co-ordinate efforts to identify, suppress and prevent organized criminal activities in British Columbia.
- (e) *CounterAttack*—To promote behaviour and attitude changes at all levels of society in regard to drinking and driving through a combination of police enforcement, education, community action, research and information programs.

Appropriations	Classification by sub-vote	Actual Expenditures
3,936,928	Administration .....	5,162,183
58,235,870	Royal Canadian Mounted Police Contract .....	55,661,883
2,612,300	British Columbia Police Commission .....	2,122,872
3,260,853	Co-ordinated Law Enforcement Unit .....	3,106,409
349,742	CounterAttack .....	235,920
<u>68,395,693</u>	Total of vote .....	<u>66,289,267</u>
65,895,693	Main Estimates	
<u>2,500,000</u>	Special Warrant No. 5	
<u>68,395,693</u>		

## Group account classification

Salaries .....	2,871,952
Supplies and services .....	63,514,286
Capital .....	15,127
Other expenditure .....	8,118
Grants .....	7,474
	<u>66,416,957</u>
Less Transfers	
Vote 40—Salary Adjustments .....	61,333
Vote 72—Employee Benefits .....	<u>66,357</u>
	127,690
	<u>66,289,267</u>

## Vote 15

## COURT SERVICES

*Description*

This vote provides for management and administration services to support the operations of the courts.  
The major components of Court Services are:

- (a) *Administration and Central Services*—Provides funding for branch and regional management, central service operations, and special Provincial programs such as Trial Co-ordination, Records Management Centre, Skip Tracing Unit, Vehicle Purchase/Replacement Programs, and all staff training.
- (b) *Operations*—
  - (i) Court Administration—Provides for court administration functions including case processing, accounting, and court clerks.
  - (ii) Sheriff Services—Provides for court security for all levels of courts, escort of prisoners, service of civil and criminal documents, supervision of holding cells, as well as related witness and jury administration functions.
  - (iii) Court Reporting/Recording Services—Provides for court reporter/recorder attendance at all required court sittings, and for the preparation of transcripts as a final record of all required proceedings.

Appropriations	Classification by sub-vote	Actual Expenditures
5,724,987	Administration and central services (net of recoveries) .....	4,023,484
38,494,393	Operations .....	39,362,046
<u>44,219,380</u>	Total of vote .....	<u>43,385,530</u>
43,191,802	Main Estimates	
1,210,000	Special Warrant No. 5	
(182,422)	Statutory— <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 23 (3))	
<u>44,219,380</u>		
Group account classification		
	Salaries .....	35,010,528
	Supplies and services .....	9,910,978
	Other expenditure .....	<u>14,281</u>
		44,935,787
	Less Transfers	
	Vote 40—Salary Adjustments .....	931,936
	Vote 71—Pre-retirement Leave .....	65,255
	Vote 72—Employee Benefits .....	398,261
	Recoveries	
	Insurance Corporation of British Columbia .....	<u>154,805</u>
		<u>1,550,257</u>
		<u>43,385,530</u>

## Vote 16

## CORRECTIONS

*Description*

This vote provides for the complete range of Provincial correctional programming including the following activities:

- (a) *Adult Correctional Centres*—Provides for incarceration of remanded and sentenced adult male and female inmates, in accordance with the order of the court.
- (b) *Youth Containment Centres*—Provides for containment of juvenile males and females in secure and camp facilities.
- (c) *Probation, Family and Community Services*—Provides for pre-court enquiries and diversion programs without formal court intervention; preparation of reports for the courts including pre-sentence reports and custody and access reports; supervision of adults and juveniles who are on probation, bail or conditional release from correctional or containment facilities; assistance to persons in resolving child custody and financial maintenance problems through mediation and conciliation; attendance, impaired drivers and community work service programs for juveniles and adults.
- (d) *Management and Program Services*—Provides for management of correctional programs, service delivery and the efficient use of resources.
- (e) *Inspection and Standards*—Provides for development of standards of security, safety, health, and service delivery of correctional programs, and for investigation of matters related to the administration of the *Corrections Act*.

Appropriations		Actual Expenditures
	Classification by sub-vote	
44,218,249	Adult Correctional Centres (net of recoveries).....	43,349,901
3,381,640	Youth Containment Centres (net of recoveries).....	3,645,848
21,976,744	Probation, Family and Community Services.....	21,203,105
5,527,116	Management Services.....	5,154,851
336,367	Inspection and Standards.....	331,066
<u>75,440,116</u>	Total of vote .....	<u>73,684,771</u>
74,430,116	Main Estimates	
<u>1,010,000</u>	Special Warrant No. 5	
<u>75,440,116</u>		
	Group account classification	
	Salaries.....	58,953,623
	Supplies and services.....	20,016,851
	Capital.....	409,139
	Other expenditure.....	6,389
	Grants.....	<u>4,345</u>
		79,390,347
	Less Transfers	
	Vote 40—Salary Adjustments.....	1,392,077
	Vote 71—Pre-retirement Leave.....	141,592
	Vote 72—Employee Benefits.....	304,992
	Recoveries	
	Federal Government.....	<u>3,866,915</u>
		<u>5,705,576</u>
		<u>73,684,771</u>

Vote 17

LEGAL SERVICES TO GOVERNMENT

Description

This vote provides for:

- (a) Overall direction and coordination of legal services to the Province of British Columbia and various ministries, boards, committees and societies, as well as advice and counsel on legal matters and interpretation of statute law;
- (b) (i) Advice to the Province of British Columbia in regard to constitutional and administrative law and inter-governmental matters, and  
(ii) representation for the Province of British Columbia in civil litigation;
- (c) (i) Drafting, preparation, filing and publication of statutes, regulations and Orders in Council, and  
(ii) on-going revision, maintenance and updating of Provincial statutes;
- (d) Development of policies, programs, and organization of legal services in family law; assistance in coordination and provision of legal services to social services, and direction to other branches of government in the implementation of these programs, policies and services.

Appropriations		Actual Expenditures
<u>9,519,577</u>	Total of vote .....	<u>9,209,512</u>
8,668,456	Main Estimates	
1,080,000	Special Warrant No. 5	
<u>(228,879)</u>	Statutory— <i>Financial Administration Act</i> —(S.B.C. 1981, chap. 15, sec. 23 (3))	
<u>9,519,577</u>		

Group account classification		
Salaries .....		4,023,852
Supplies and services .....		5,409,161
Other expenditure .....		<u>1,541</u>
		9,434,554
Less Transfers		
Vote 40—Salary Adjustments .....	31,974	
Vote 72—Employee Benefits .....	<u>193,068</u>	
		<u>225,042</u>
		<u>9,209,512</u>

## Vote 18

## CRIMINAL JUSTICE

*Description*

This vote provides for:

- (a) The operation of Crown Counsel services throughout the Province for the prosecution of criminal cases, Provincial statutes, and many municipal bylaws in the trial and appellate courts of the Province and in the Supreme Court of Canada.
- (b) The provision of advice to Government on matters of criminal law and enforcement.
- (c) The development of policy and procedure in matters pertaining to criminal law.

Appropriations		Actual Expenditures
<u>13,825,393</u>	Total of vote .....	<u>13,373,074</u>
13,844,474	Main Estimates	
(19,081)	Statutory— <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 23 (3))	
<u>13,825,393</u>		
Group account classification		
Salaries .....	8,933,872	
Supplies and services .....	5,030,890	
Other expenditure .....	<u>231</u>	
	13,964,993	
Less Transfers		
Vote 40—Salary Adjustments .....	95,806	
Vote 72—Employee Benefits .....	<u>496,113</u>	
	591,919	
	<u>13,373,074</u>	

## Vote 19

## STATUTORY SERVICES, BOARDS, COMMISSION

*Description*

This vote provides for those services, boards and commissions which, under the jurisdiction of the Attorney General, include:

- (a) *Legal Services Society*—To provide equality of access to the law in the Province of British Columbia by
  - (i) ensuring that individuals receive legal assistance not otherwise available for financial or other reasons, and
  - (ii) providing education, advice and information about the law for the people of British Columbia.
- (b) *Law Reform Commission*—To review all the law of the Province including statute law, common law and judicial decisions with a view to its on-going development and reform including codification, elimination of anomalies, repeal of obsolete and unnecessary enactments, reduction in the number of separate enactments and generally the simplification and modernization of the law.
- (c) *Coroners*—To provide, pursuant to the *Coroners Act*, for investigation, inquiry and inquest of all facts of all unexpected and unnatural deaths, in order to prevent future loss of life in similar circumstances.
- (d) *Public Trustee*—To provide for the protection of estates and financial interests of minors, mentally disordered persons and those under long-term health care, and for the administration of estates of certain deceased persons.
- (e) *Office of the Fire Commissioner*—To administer the *Fire Services Act* and regulations; to collect and disseminate fire information in the Province; to investigate conditions under which fires occur; to study fire prevention and fire suppression; to be responsible for all levels of fire training; and to provide general advisory services respecting fire protection.
- (f) *British Columbia Racing Commission*—To provide for regulation, development and improvement of horse-racing in the Province.
- (g) *Land Titles*—To provide for administration of *Land Title Act* and operation of land registry services throughout the Province.
- (h) *Film Classification*—To administer the *Motion Picture Act* and regulations; to classify films; and to regulate the public exhibition of any film and its advertising in the Province.
- (i) *Firearms and Private Investigators*—To provide for
  - (i) the licensing and inspection of firearms businesses,
  - (ii) the issuance of firearms acquisition certificates, and
  - (iii) the licensing of security agencies.
- (j) *Order in Council Patients' Review Board*—To provide for review, for the purpose of making recommendations to the Attorney General, on the status of persons being held in custody in the Forensic Psychiatric Institute at the pleasure of the Lieutenant Governor, of
  - (i) findings of the court of being unfit to stand trial by reason of insanity, or
  - (ii) acquittals by the court by reason of insanity.
- (k) *Criminal Injury Compensation Act*—To assist victims or families of victims where the victims have been injured or killed by an act or omission of another resulting from
  - (i) the commission of an offence, or
  - (ii) the lawful arrest or attempt to arrest an offender, or to assist a peace officer, or
  - (iii) the lawful prevention or attempt to prevent the commission of a criminal offence or suspected offence.
- (l) *British Columbia Parole Board*—To provide a process for reviewing parole applications from inmates incarcerated in Provincial correctional centres, and for making subsequent parole decisions subject to the statutory provisions of the *Parole Act* (Canada) and consistent with the administration of justice in this Province.

## Appropriations

## Actual Expenditures

Classification by sub-vote		
12,498,784	Legal Services Society.....	14,598,345
423,936	Law Reform Commission.....	242,619
3,575,700	Coroners.....	4,024,991
2,181,596	Public Trustee (net of recoveries).....	2,163,156
2,298,155	Fire Commission.....	2,051,989
812,641	British Columbia Racing Commission (net of recoveries).....	10
9,100,657	Land Titles.....	7,731,558
187,764	Film Classification.....	167,090
333,068	Firearms and Private Investigators.....	296,396
116,539	Order in Council Patients' Review Board.....	131,452
3,458,833	<i>Criminal Injury Compensation Act</i> .....	3,594,079
476,547	British Columbia Parole Board.....	462,535
<u>35,464,220</u>	Total of vote .....	<u>35,464,220</u>



**Vote 19—Continued**

35,632,301	Main Estimates
(926,914)	Statutory— <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 23 (3))
758,833	Statutory— <i>Criminal Injury Compensation Act</i> (R.S.B.C. 1979, chap. 83, sec. 2 (5))
<u>35,464,220</u>	

## Group account classification

Salaries .....	12,395,113
Supplies and services .....	16,381,912
Capital .....	19,408
Other expenditure .....	60,499
Grants .....	<u>7,978,459</u>
	36,835,391

## Less Transfers

Vote 40—Salary Adjustments .....	383,818
Vote 71—Pre-retirement Leave .....	25,417
Vote 72—Employee Benefits .....	151,070

## Recoveries

Law Foundation .....	75,116
Horse Racing Improvement Fund .....	730,000
Other .....	<u>5,750</u>
	1,371,171

35,464,220**Statutory***INDIAN CUT-OFF LANDS DISPUTES ACT* (S.B.C. 1982, chap. 50, sec. 5)

Appropriations	Classification	Actual Expenditures
360,000	Osyoos .....	360,000
<u>10,500</u>	Clinton .....	<u>10,500</u>
370,500	Total expenditure .....	<u>370,500</u>

## Group account classification

Other expenditure .....	<u>370,500</u>
-------------------------	----------------

**Special Purpose Account***LAND TITLE ACT* (R.S.B.C. 1979, chap. 219, sec. 274)

Appropriations	Land Title Act .....	Actual Expenditures
<u>44,803</u>		<u>44,803</u>

## Group account classification

Other expenditure .....	<u>44,803</u>
-------------------------	---------------



## MINISTRY OF CONSUMER AND CORPORATE AFFAIRS

## Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditures
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
20	Minister's Office .....	165,160			
	Supplement—Special Warrant No. 4 ..		30,000		
	Statutory— <i>Legislative Assembly Al-</i>				
	<i>lowances and Pension Act</i> (R.S.B.C.				
	1979, chap. 228, part 1, sec. 12) ....		6,770	201,930	193,001
21	Ministry Operations .....	19,633,623			
	Statutory— <i>Financial Administration</i>				
	<i>Act</i> (S.B.C. 1981, chap. 15, sec. 23				
	(3)) .....		(985)	19,632,638	18,898,955
		<u>19,798,783</u>	<u>35,785</u>	<u>19,834,568</u>	<u>19,091,956</u>

DETAILS OF EXPENDITURES BY APPROPRIATIONS (VOTES) AND  
ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 20

MINISTER'S OFFICE

*Description*

This vote provides for the Office of the Minister of Consumer and Corporate Affairs, including his salary and expenses and those of his immediate staff.

Appropriations		Actual Expenditures
<u>201,930</u>	Total of vote .....	<u>193,001</u>
165,160	Main Estimates	
30,000	Special Warrant No. 4	
6,770	Statutory— <i>Legislative Assembly Allowances and Pension Act</i> (R.S.B.C. 1979, chap. 228, part 1, sec. 12)	
<u>201,930</u>		
Group account classification		
	Salaries .....	171,218
	Supplies and services .....	<u>33,509</u>
		204,727
<i>Less Transfers</i>		
	Vote 40—Salary Adjustments .....	9,200
	Vote 72—Employee Benefits .....	<u>2,526</u>
		<u>11,726</u>
		<u>193,001</u>

## Vote 21

## MINISTRY OPERATIONS

*Description*

(a) Executive and Administration provides centralized management, administrative and support services to all branches of the Ministry. Staff solicitors are provided by the Ministry of Attorney General.

(b) Consumer Affairs Program promotes fairness and knowledgeability in the marketplace. It develops, administers and enforces consumer legislation, including the *Trade Practice Act* and the *Consumer Protection Act*.

It regulates aspects of cemeteries, motor dealers and travel firms, attempts to mediate problems in transactions between consumers and suppliers, and assists over-committed debtors through counselling and debt pooling arrangements.

It educates consumers on their rights and obligations, and provides information and advice to the business community. It conducts research and prepares advice on a wide variety of commercial matters.

(c) The Corporate Affairs Division is responsible for the legal framework of the marketplace, including the licensing and registration of individuals involved and the regulation of the instruments and documents used by the institutions to communicate and conduct their business.

The Superintendent of Credit Unions, Co-operatives and Trust Companies charters and inspects those institutions. The Superintendent of Brokers, Real Estate and Insurance regulates the mortgage brokers, securities, real estate and insurance industries. The Registrar of Companies maintains complete files on all British Columbia companies, extra-provincial companies, co-operatives, partnerships and societies operating within British Columbia whether based inside the Province or outside, and through the central registry registers mechanic liens and liens against motor vehicles and personal chattels, and conducts searches for those liens for the general public, financial community and the legal profession. The Corporate and Financial Services Commission hears appeals under various statutes administered by the Ministry. The Auditors' Certification Board was established by the *Company Act* to assess the qualifications of auditors for reporting companies.

(d) The Rentalsman administers the *Residential Tenancy Act*, which governs the relationship between landlords and tenants who rent residential premises; provides for mediation, adjudication, and rulings on all matters concerned by the Act, including rental rates and increases; deals with matters of termination of tenancies, possession of premises, redirection of rent for repairs and essential services and security deposits, and disseminates information to the general public about their rights and responsibilities under the Act.

(e) The Liquor Control and Licensing Branch provides for overall direction and control of policy development and administration within the confines of the *Liquor Control and Licensing Act* and regulations.

## Appropriations

## Actual Expenditures

Classification by sub-vote		
1,842,441	Executive Administration.....	1,646,464
3,573,012	Consumer Affairs.....	3,398,563
8,240,112	Corporate Affairs.....	7,643,742
4,122,502	Rentalsman.....	4,452,244
1,854,571	Liquor Control and Licensing.....	1,757,942
<u>19,632,638</u>	Total of vote.....	<u>18,898,955</u>

19,633,623  
(985)

Main Estimates  
Statutory—*Financial Administration Act* (S.B.C. 1981, chap. 15,  
sec. 23 (3))

19,632,638

## Group account classification

Salaries.....	13,102,451
Supplies and services.....	6,104,732
Other expenditure.....	18
Grants.....	217,650
	<u>19,424,851</u>
Less Transfers	
Vote 40—Salary Adjustments.....	380,293
Vote 71—Pre-retirement Leave.....	16,940
Vote 72—Employee Benefits.....	128,663
	<u>525,896</u>
	<u>18,898,955</u>



## MINISTRY OF EDUCATION

## Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditures
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
22	Minister's Office .....	299,040			
	Statutory— <i>Legislative Assembly Allowances and Pension Act</i> (R.S.B.C. 1979, chap. 228, part 1, sec. 12) .....		1,610	300,650	179,554
23	Management Operations and Educational Finance .....	12,447,315		12,447,315	9,578,240
24	Public Schools Education .....	966,085,922			
	Statutory— <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 23 (3)) .....		(17,487,933)	948,597,989	900,070,935
25	Post Secondary Colleges and Institutes .....	279,335,383			
	Statutory— <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 23 (3)) .....		(440,350)	278,895,033	262,958,508
26	Independent Schools .....	17,734,328		17,734,328	17,145,217
		1,275,901,988	(17,926,673)	1,257,975,315	1,189,932,454
27	Financing Transactions .....				
		1,275,901,988	(17,926,673)	1,257,975,315	1,189,932,454
	Special Purpose Account— <i>Education (Interim) Finance Act</i> (S.B.C. 1982, chap. 101.5, sec. 9) .....	75,000,000		75,000,000	75,000,000
		1,350,901,988	(17,926,673)	1,332,975,315	1,264,932,454



DETAILS OF EXPENDITURES BY APPROPRIATIONS (VOTES) AND  
ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 22

MINISTER'S OFFICE

Description

This vote provides for the Office of the Minister of Education, including his salary and expenses and those of his immediate staff.

Appropriations		Actual Expenditures
<u>300,650</u>	Total of vote .....	<u>179,554</u>
299,040	Main Estimates	
1,610	Statutory— <i>Legislative Assembly Allowances and Pension Act</i> (R.S.B.C. 1979, chap. 228, part 1, sec. 12)	
<u>300,650</u>		
Group account classification		
	Salaries .....	152,928
	Supplies and services .....	28,402
	Other expenditure .....	<u>24</u>
		181,354
	Less Transfers	
	Vote 40—Salary Adjustments .....	<u>1,800</u>
		<u>179,554</u>

## Vote 23

## MANAGEMENT OPERATIONS AND EDUCATIONAL FINANCE

*Description*

This vote provides for overall policy direction of and policy development for the Ministry, as well as administrative and support services to the operational programs of the Ministry. Included in these functions are planning; policy research; legislative development; management research; systems development; accounting; auditing; payroll; physical facility planning and development for schools, colleges and other post-secondary institutions; personnel; information and data services; financial management and research. This vote also provides for educational research and development and membership in and services to several national and interprovincial activities.

*Deputy Minister's Office*—Objectives are to manage the Ministry of Education, to liaise with political levels of government provincially and locally, to provide management leadership to local agencies (colleges, institutes, school districts and councils) to provide direction for curriculum planning and development processes, special education programs, development of information systems, policy and legislative changes, and financial management services.

*Research and Development*—To provide grants to partially support provincially oriented educational societies which supplement educational programs of school districts and colleges and institutes, to provide funds for the secondment of and contracting for short-term educational experts to assist with specific projects designed to develop and enhance the Provincial educational system and to provide funds for management systems improvements on behalf of the Ministry and field agencies.

*National and Interprovincial Activities*—Funds are utilized to provide British Columbia's share of the operating expenses of the Council of Ministers of Education, Canada and to provide financial support to the Canadian Education Association. In addition, fully recoverable funds are utilized under a contract with the federal government to assist the Canadian International Development Agency to operate a major forestry industry project in Indonesia.

*Management Operations*—To provide for the development of policy and management processes in the education system, including data, information and financial systems, personnel management processes, project management expertise, the interfaces with and development activities of the British Columbia Systems Corporation, policy and legislative preparation, general research services, the interface with the British Columbia Buildings Corporation and to provide for the costs of Ministry office space and the data processing charges related to systems development and implementation.

*Educational Finance*—To provide for the development and management of major financial systems including five-year operating and capital forecasting, annual capital and operating budgets, expenditure management, financial management, schools and post-secondary capital management, and school district and post-secondary institutions financial management. Funds are also provided for research into the financial implications of proposals for change in policy, legislation, and management processes.

Appropriations		Actual Expenditures
	Classification by sub-vote	
1,295,893	Deputy Minister's Office .....	847,422
2,581,800	Research and Development .....	1,334,784
217,306	National and Interprovincial Activities (net of recoveries) .....	188,358
5,947,968	Management Operations .....	5,210,054
2,404,348	Educational Finance (net of recoveries) .....	1,997,622
<u>12,447,315</u>	Total of vote .....	<u>9,578,240</u>
	Group account classification	
	Salaries .....	3,915,629
	Supplies and services .....	5,213,021
	Other expenditure .....	2,437
	Grants .....	875,750
		10,006,837
	Less Transfers	
	Vote 40—Salary Adjustments .....	71,830
	Vote 71—Pre-retirement Leave .....	14,612
	Vote 72—Employee Benefits .....	135,817
	Recoveries	
	Ministry of Universities, Science and Communications .....	56,250
	Federal Government .....	150,088
		428,597
		<u>9,578,240</u>

## Vote 24

## PUBLIC SCHOOLS EDUCATION

*Description*

This vote provides for the development and management of the public schools system through the associated operations of the Ministry, the financial support of school districts, and the assistance to homeowners in respect of school taxation.

*Schools Programs*—To provide for the most effective possible public school program, assessing and developing the content of educational programs, managing public instruction through curriculum development and learning assessment, developing major supplementary programs such as career development and micro-computer applications as needs are identified and evaluated; to provide correspondence education to any British Columbia student who is unable to take the regular school program; to promote excellence by administering Grade 12 scholarship exams; to promote upgrading of adults by administering a secondary school completion program; to ensure availability of curriculum resources to all districts through a curriculum resource centre, and to assist in program implementation; to promote development and implementation of modern language and multi-cultural programs in schools.

*School Operations and Services*—To assist school districts in developing the resources necessary to deliver their service through centralized purchasing and development of textbooks and materials, print and non-print media materials; to assess and accredit schools throughout the Province; to ensure that superintendents and other officials are fulfilling their responsibilities under the statutes and policies of the Government; to assess and improve school district management operations and systems.

*Special Education*—To provide for the development and implementation of Provincial policy and programs in special education in the public school system; to evaluate and assess existing and proposed special education programs and services to students with various learning disabilities, both within and outside the school system; to assist school district personnel to organize and evaluate special education programs; to develop new and improved methods in meeting the needs of exceptional children, to operate Jericho Hill School and a Resource Centre for the visually impaired; and to improve educational opportunities for and performance of Native Indian students.

*Teachers Services*—To evaluate applications for teachers' certificates and certify and decertify as required; to administer systems related to trustee elections, teachers' salary conciliation and arbitration processes, and teacher appeals on transfers.

*Grants—School Districts*—To provide the Provincial share of local school district operating budgets and schools capital debt servicing, to provide contracted programs such as those for severely handicapped children in containment centres, to pay on behalf of school districts the fees and insurance premiums of the Insurance Corporation of British Columbia related to school fire protection, and to provide funds for Provincially established education services in school districts.

*Grants to Reduce Local School Taxes*—To relieve all or part of homeowners' school taxes.

*Teachers' Pension Fund*—To provide funds to cover the statutory employer's portion of the costs of the fund on behalf of all school districts and the employer's portion of medical and dental expenses for all retired teachers.

*Grants and Recoveries re Non-residential Property Tax*—To provide grants to school districts from revenue collected by the Province from non-residential property.

Appropriations		Actual Expenditures
	Classification by sub-vote	
7,656,446	School Programs (net of recoveries).....	7,380,912
18,725,123	School Operations and Services (net of recoveries).....	17,161,339
5,793,787	Special Education (net of recoveries).....	4,686,874
512,880	Teacher Services .....	384,975
550,644,780	Grants—School Districts.....	509,584,307
253,500,000	Grants to Reduce Local School Taxes .....	257,662,311
111,764,963	Teachers Pension Fund.....	103,210,207
837,815,250	Grants, Non-residential School Property Tax.....	837,815,250
837,815,240	Less Recoveries re Non-residential School Property Tax .....	837,815,240
<u>948,597,989</u>	Total of vote .....	<u>900,070,935</u>
966,085,922	Main Estimates	
(17,487,933)	Statutory— <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 23 (3))	
<u>948,597,989</u>		

**Vote 24—Continued**

Group account classification		
Salaries .....		8,425,670
Supplies and services .....		20,528,289
Capital .....		320,644
Other expenditure .....		1,580
Grants .....		<u>1,709,850,219</u>
		1,739,126,402
Less Transfers		
Vote 40—Salary Adjustments .....	198,840	
Vote 71—Pre-retirement Leave .....	32,751	
Vote 72—Employee Benefits .....	142,261	
Recoveries		
Grants .....	837,815,240	
Other .....	<u>866,375</u>	
		<u>839,055,467</u>
		<u><u>900,070,935</u></u>

## Vote 25

## POST-SECONDARY COLLEGES AND INSTITUTES

*Description*

This vote provides for the management by the Ministry of the Provincial colleges and institutes system and for the operating and capital funds required to operate these agencies and the statutory councils, as well as other post-secondary programs operated through consortia and other educational agencies.

*Post-Secondary Management*—To provide for the supervision and operation of colleges and institutes management processes and systems including resource allocation, computerized budgeting and information systems, evaluation systems, federal-provincial cost-shared programs, training programs in industry, and to manage the administration and distribution of various forms of financial assistance to students through the Canada Student Loan Program, including Provincial grants and scholarships; to coordinate program development and delivery through long-range planning and adjustment to meet priority needs in accordance with resource constraints and in conjunction with other ministries and government agencies; to provide for the coordination of expenditures by school districts and colleges in programs of continuing education, vocational and other programs as required.

*Operating Grants—Colleges and Provincial Institutes*—To provide operating and cash capital grants to colleges, Provincial institutes and other post-secondary institutions and programs to cover all classes of expenditure required for program operation and administration, in order to provide post-secondary educational opportunities and marketable skills to British Columbia residents and to assist the British Columbia labour force to remain productive and competitive.

*Operating Grants—Other*—To provide for operating grants to and expenditures by colleges, school districts, and other educational services and agencies including the Knowledge Network of the West Communications Authority in such areas as continuing and adult education, distance learning systems support, counselling, library and statistical services, and for some emerging programs, minor capital support grants.

*Equipment and Furnishing Capital Grants*—To grant funds to colleges and institutes to initially acquire and to replace and upgrade equipment and library books in order to keep programs reasonably current.

*Debt Servicing Capital Grants*—To provide funds for the payment of interest and sinking fund charges for all capital construction and equipment projects for colleges and institutes including those that will be approved in the 1982/83 fiscal year.

*Student Financial Aid*—To provide financial assistance to post-secondary students who have demonstrated financial need under federal-provincial criteria for eligibility and to provide grants to subsidize other programs which enable post-secondary students to supplement their income through part-time work while studying.

Appropriations		Actual Expenditures
	Classification by sub-vote	
5,937,582	Post Secondary Management.....	5,182,151
206,322,000	Operating Grants—Colleges and Institutes (net of recoveries) ...	197,177,540
5,809,394	Operating Grants—Other .....	3,195,902
10,180,766	Equipment and Furniture Capital Grants .....	8,368,105
44,412,650	Debt Servicing Capital Grants .....	40,407,128
6,232,641	Student Financial Aid .....	8,627,682
<u>278,895,033</u>	Total of vote .....	<u>262,958,508</u>
279,335,383	Main Estimates	
(440,350)	Statutory— <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 23 (3))	
<u>278,895,033</u>		
	Group account classification	
	Salaries .....	2,312,248
	Supplies and services .....	2,687,074
	Other expenditure .....	10
	Grants .....	289,039,646
		294,038,978
	Less Transfers	
	Vote 40—Salary Adjustments .....	42,960
	Vote 72—Employee Benefits .....	48,830
	Recoveries	
	Ministry of Labour and the Federal Government	17,214,768
	Ministry of Universities, Science and Communications .....	13,773,912
		31,080,470
		<u>262,958,508</u>

## Vote 26

## INDEPENDENT SCHOOLS

*Description*

This vote provides funds to partially support British Columbia independent schools and to supervise their operations as required as a condition of the grant.

*Inspector, Independent Schools Management*—To inspect, classify and recommend independent schools for grants and to certify teachers under the terms of the *School Support (Independent) Act*.

*Independent Schools Grants*—To provide the statutory grants provided for in the legislation to all eligible independent schools.

Appropriations		Actual Expenditures
	Classification by sub-vote	
234,379	Inspector of Independent Schools.....	212,975
<u>17,499,949</u>	Independent School Grants.....	<u>16,932,242</u>
<u>17,734,328</u>	Total of vote .....	<u>17,145,217</u>
	Group account classification	
	Salaries .....	75,771
	Supplies and services .....	143,221
	Grants .....	<u>16,932,242</u>
		17,151,234
	Less Transfers	
	Vote 40—Salary Adjustments .....	781
	Vote 72—Employee Benefits .....	<u>5,236</u>
		6,017
		<u><u>17,145,217</u></u>

## Vote 27

## FINANCING TRANSACTIONS

*Description*

This vote provides for statutory advance payment of rural school taxes.

Appropriations		Actual Expenditures
<u>0<sup>1</sup></u>	Total of vote .....	<u>0</u>
	Group account classification	
	Investments, loans and advancements .....	25,420,048
	Recoveries	
	School property tax .....	<u>25,420,048</u>
		<u>0</u>

<sup>1</sup> Net voted appropriation of \$10 was included in the financing transactions estimates.

Special Purpose Account

EDUCATION (INTERIM) FINANCE ACT, (S.B.C. 1982, chap. 101.5, sec. 9)

Appropriations		Actual Expenditures
<u>75,000,000</u>	Total expenditure.....	<u>75,000,000</u>
Group account classification		
Grants .....		<u>75,000,000</u>



## MINISTRY OF ENERGY, MINES AND PETROLEUM RESOURCES

## Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditures
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
28	Minister's Office .....	212,539			
	Statutory— <i>Legislative Assembly Allowances and Pension Act</i> (R.S.B.C. 1979, chap. 228, part 1, sec. 12) ....		1,606	214,145	188,562
29	Resource Management Program .....	22,333,208		22,333,208	18,277,376
30	British Columbia Utilities Commission .....	2,595,367		2,595,367	1,898,218
31	Fort Nelson Indian Band Royalties Agreement .....	5,000,000		5,000,000	2,875,623
	Statutory— <i>Mining Regulation Act</i> (R.S.B.C. 1979, chap. 265, sec. 11 (2))—Mine Improvement .....		14,178	14,178	14,178
		30,141,114	15,784	30,156,898	23,253,957
	Special Purpose Account—Energy Development— <i>Special Appropriations Act</i> , (S.B.C. 1982, chap. 40, sec. 4) .....	2,500,000		2,500,000	1,224,998
		32,641,114	15,784	32,656,898	24,478,955

DETAILS OF EXPENDITURES BY APPROPRIATIONS (VOTES) AND  
ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

**Vote 28****MINISTER'S OFFICE***Description*

This vote provides for the office of the Minister of Energy, Mines and Petroleum Resources, including his salary and expenses and those of his immediate staff.

Appropriations		Actual Expenditures
<u>214,145</u>	Total of vote .....	<u>188,562</u>
212,539	Main Estimates	
<u>1,606</u>	Statutory— <i>Legislative Assembly Allowances and Pension Act</i> (R.S.B.C. 1979, chap. 228, part 1, sec. 12)	
<u>214,145</u>		
Group account classification		
	Salaries .....	153,005
	Supplies and services .....	38,342
	Other expenditure .....	<u>15</u>
		191,362
	Less Transfers	
	Vote 40—Salary Adjustments .....	<u>2,800</u>
		<u>188,562</u>

## Vote 29

## RESOURCE MANAGEMENT PROGRAM

*Description*

- (a) *Executive Management*—To provide for senior executive direction of the Ministry, and to provide communications and public relations services for the Ministry.
- (b) *Finance and Administration Division*—To provide to the Ministry management, personnel, mineral, petroleum and natural gas revenue and tax administration, management of data information systems, office automation systems and administrative services such as the acquisition and servicing of Ministry property, space inventory and requirements, mail and courier services, records management and the coordination of the Ministry's legislation/amendments initiatives.
- (c) *Energy Resources Division*—To ensure provision of policy advice for the formulation of Provincial energy strategy; implementation of Provincial energy policy; development and management of the energy project review process; provision of energy forecasts and strategic studies on energy matters; provision of advice on the management of energy surpluses; formulation and implementation of energy conservation programs; guide, encourage, fund and conduct applied research related to energy technology; provision of technical and administrative support for the Energy Development Agency.
- (d) *Mineral Resources Division*—To provide for the administration and enforcement of Provincial legislation for ensuring the safety and health of workers in the mining industry and for ensuring that mining operations do not endanger the safety of the public; to ensure that all mining operations are planned and carried out so as to effect the maximum recovery of mineral resources with the minimum disturbance to the environment; to maintain a data base on the mineral industry, to advise on and implement appropriate policies for the mineral sector; to administer title to the mineral resources of the Province; to facilitate the exploration, discovery and orderly development of mineral and coal resources of the Province through geological mapping, surveys and related activities including training of prospectors, related information services and laboratory support; to ensure that mineral lands are adequately assessed and managed in relation to competing land uses, of the optimum benefit to the Province; to stimulate research and technological innovation in sector-related fields.
- (e) *Petroleum Resources Division*—To provide for the disposition of petroleum, natural gas, and geothermal resource rights in a manner which brings maximum benefit to the Province and supports the development of these resources; to regulate the petroleum industry to ensure safe operation, environmental protection and conservation of subsurface resources; to provide pertinent information on the petroleum resources and potential of British Columbia, and the nature of the industry; to promote development in new areas.

## Appropriations

## Actual Expenditures

## Classification by sub-vote—

1,203,890	Executive Management.....	830,243
2,417,246	Finance and Administration Division (net of recoveries).....	2,247,702
5,924,156	Energy Resources Division.....	4,109,268
9,723,627	Mineral Resources Division (net of recoveries).....	8,395,134
<u>3,064,289</u>	<u>Petroleum Resources Division.....</u>	<u>2,695,029</u>
<u>22,333,208</u>	Total of vote .....	<u>18,277,376</u>

## Group account classification

Salaries.....	10,595,716
Supplies and services.....	7,770,158
Capital.....	33,264
Other expenditure.....	14,771,882
Grants.....	<u>364,130</u>
	33,535,150

## Less Transfers

Vote 40—Salary Adjustments .....	181,422
Vote 71—Pre-retirement Leave.....	42,516
Vote 72—Employee Benefits.....	258,714

## Recoveries

Federal Government, re N.O.R.P.....	14,770,823
Other.....	<u>4,299</u>

15,257,77418,277,376

Vote 30

BRITISH COLUMBIA UTILITIES COMMISSION

Description

The Commission is responsible for the regulation of all utilities in the Province pursuant to the *Utilities Commission Act*.

Appropriations		Actual Expenditures
	Classification by sub-vote—	
1,620,152	General Administration Branch (net of recoveries).....	1,263,789
575,961	Utility Regulation Section .....	439,380
235,413	Economics and Rates .....	78,007
<u>163,841</u>	Special Projects.....	<u>117,042</u>
<u>2,595,367</u>	Total of vote .....	<u>1,898,218</u>
	Group account classification	
	Salaries .....	1,289,432
	Supplies and services .....	1,897,320
	Other expenditure.....	<u>52</u>
		3,186,804
	Less Transfers	
	Vote 40—Salary Adjustments .....	2,850
	Vote 72—Employee Benefits .....	57,762
	Recoveries	
	British Columbia Utilities Commission Hear- ings .....	<u>1,227,974</u>
		<u>1,288,586</u>
		<u>1,898,218</u>

## Vote 31

## FORT NELSON INDIAN BAND ROYALTIES AGREEMENT

*Description*

The *Fort Nelson Indian Reserve Minerals Revenue Sharing Act* provides for the ownership, administration and control by the Province of the coal, oil and gas underlying the Fort Nelson Indian Reserve, and provides for the equal sharing by the Province and the band of the revenues from the production of natural gas.

Appropriations		Actual Expenditures
<u>5,000,000</u>	Total of vote .....	<u>2,875,623</u>
Group account classification		
	Grants .....	<u>2,875,623</u>

**Statutory***MINING REGULATION ACT* (R.S.B.C. 1979, chap. 265, sec. 11 (2))

Appropriations		Actual Expenditures
<u>14,178</u>	Mine Improvement .....	<u>14,178</u>
Group account classification		
	Supplies and services .....	<u>14,178</u>

**Special Purpose Account**ENERGY DEVELOPMENT—*Special Appropriations Act* (R.S.B.C. 1979, chap. 40, sec. 4)

Appropriations		Actual Expenditures
<u>2,500,000</u>	Total expenditure .....	<u>1,224,998</u>
Group account classification		
	Salaries .....	13,861
	Supplies and services .....	686,272
	Other expenditure .....	65
	Grants .....	<u>524,800</u>
		<u>1,224,998</u>



## MINISTRY OF ENVIRONMENT

## Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditures
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
32	Minister's Office .....	206,012			
	Statutory— <i>Legislative Assembly Allowances and Pension Act</i> (R.S.B.C. 1979, chap. 228, part 1, sec. 12) ....		4,634	210,646	172,012
33	Resource and Environment Management .....	84,419,142		84,419,142	80,046,987
34	Emergency Assistance .....	500,000		500,000	452,412
	Statutory—				
	<i>Flood Relief Act</i> (R.S.B.C. 1979, chap. 138, sec. 2)—Flood Costs ..		2,490,728	2,490,728	2,490,728
	<i>Emergency Program Act</i> (R.S.B.C. 1979, chap. 106, secs. 4, 16 and 17)—Purchase of Property Subject to Hazard .....		84,551	84,551	84,551
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 15 (1))—Extinguishment of Debt.....		7,604	7,604	7,604
		<u>85,125,154</u>	<u>2,587,517</u>	<u>87,712,671</u>	<u>83,254,294</u>
35	Financing Transactions .....	<u>85,125,154</u>	<u>2,587,517</u>	<u>87,712,671</u>	<u>83,254,294</u>



DETAILS OF EXPENDITURES BY APPROPRIATIONS (VOTES) AND  
ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

## Vote 32

## MINISTER'S OFFICE

*Description*

This vote provides for the office of the Minister of Environment, including his salary and expenses and those of his immediate staff.

Appropriations		Actual Expenditures
<u>210,646</u>	Total of vote .....	<u>172,012</u>
206,012	Main Estimates	
4,634	Statutory— <i>Legislative Assembly Allowances and Pension Act</i> (R.S.B.C. 1979, chap. 228, part 1, sec. 12)	
<u>210,646</u>		
Group account classification		
	Salaries .....	143,020
	Supplies and services .....	<u>31,524</u>
		174,544
	Less Transfers	
	Vote 72—Employee Benefits .....	<u>2,532</u>
		<u>172,012</u>

## Vote 33

## RESOURCE AND ENVIRONMENT MANAGEMENT

*Description*

- (a) *General Administration*—Provides for executive direction, control and coordination; and services from the Ministry information, personnel, finance, systems, space, laboratory, conservation officer, communications, and general administration in support of the Ministry's operations.
- (b) *Air Management*—Maintains a clean and healthy atmospheric environment by, setting air quality standards, collecting data to assess permit applications and maintaining computerized files of all air data for British Columbia; distributes data, reports and maps as required.
- (c) *Coastal and Estuary Management*—Provides for the development and implementation of a program which promotes the sensitive and orderly planning, assessment and management of British Columbia's coastal and estuarine environments in the long term based on an understanding of the natural attributes of these environments.
- (d) *Fisheries Management*—Provides for the production of the maximum economic, cultural, recreational and scientific benefits for present and future generations of British Columbians by: maintaining all native and desirable introduced species of fish at optimum levels of distribution, abundance and health; participating in Federal/Provincial Salmonid Enhancement Programs; protecting or enhancing essential freshwater habitat, and providing an equitable distribution of opportunities for a wide variety of uses of fish.
- (e) *Marine Resources*—Provides for the management and economic development of the oyster and marine plant industries and regulation and development of the fish processing sector of the British Columbia commercial fishing industry. The program provides services for these responsibilities under the British Columbia *Fisheries Act* and *Fish Inspection Act*, by representing the Province at international fisheries negotiations, and by functioning as a liaison between Provincial and federal agencies whose activities affect marine resources.
- (f) *Pesticide Management*—Provides for the administration of the *Pesticide Control Act*.
- (g) *Terrestrial Environment Management*—Provides for the development and implementation of a program which promotes the sensitive and orderly planning, assessment and management of British Columbia's terrestrial environments in the long term based on an understanding of the natural attributes of these environments.
- (h) *Waste Management*—Provides for the administration of the *Waste Management Act*, the *Litter Act* and waste management programs including the recycling of derelict automobiles.
- (i) *Water Management*—Provides for the administration and control of the use of surface water and the administration of the *Water Utility Act*, *Dyke Maintenance Act* and dam safety inspections.
- (j) *Wildlife Management*—Provides for the maintenance, diversity and viability of species representative of the major biophysical zones of land capability and biological limits of each species, and ensures wildlife is available in sufficient abundance to meet social, recreational, ecological and economic needs of society.
- (k) *Surveys and Mapping*—Provides for aerial photographs, control surveys, primary base mapping and program coordination services.
- (l) *Provincial Emergency*—Provides for costs of the Provincial Emergency Program, which is responsible for developing throughout British Columbia the capability to cope and deal with disaster and emergency situations with minimal disruption of essential services.

Appropriations		Actual Expenditures
	Classification by sub-vote	
18,071,854	General Administration .....	18,157,879
2,419,668	Air Studies .....	2,340,148
1,065,035	Coastal and Estuary Studies .....	987,960
12,454,705	Fisheries Management (net of recoveries) .....	11,254,340
1,778,990	Marine Resources .....	1,368,660
634,764	Pesticide Program .....	588,299
6,921,717	Terrestrial Studies .....	6,242,329
7,493,706	Waste Management .....	6,819,627
17,995,894	Water Management (net of recoveries) .....	18,057,697
7,256,382	Wildlife Management (net of recoveries) .....	6,454,872
6,534,996	Surveys and Mapping .....	6,141,004
1,791,431	Provincial Emergency Program .....	1,634,172
<u>84,419,142</u>	Total of vote .....	<u>80,046,987</u>

**Vote 33—Continued**

Group account classification	
Salaries .....	45,199,137
Supplies and services .....	29,803,246
Capital .....	8,001,708
Other expenditure .....	21,527
Grants .....	<u>566,296</u>
	83,591,914
<i>Less Transfers</i>	
Vote 40—Salary Adjustments .....	830,438
Vote 71—Pre-retirement Leave .....	99,343
Vote 72—Employee Benefits .....	<u>631,944</u>
Recoveries	
British Columbia Hydro and Power Authority ..	<u>1,983,202</u>
	3,544,927
	<u><u>80,046,987</u></u>

**Vote 34**

**EMERGENCY ASSISTANCE**

*Description*

Provides for emergency expenditures in response to natural disasters.

Appropriations		Actual Expenditures
<u>500,000</u>	Total of vote .....	<u>452,412</u>

Group account classification	
Salaries .....	21,652
Supplies and services .....	418,003
Capital .....	7,165
Other expenditure .....	224
Grants .....	<u>5,368</u>
	<u><u>452,412</u></u>

**Statutory**

*FLOOD RELIEF ACT (R.S.B.C. 1979, chap. 138, sec. 2)*

Appropriations		Actual Expenditures
1,954,853	Classification	
<u>535,875</u>	Southwest Region .....	1,954,853
	Bella Coola Flood .....	<u>535,875</u>
<u><u>2,490,728</u></u>	Total expenditure .....	<u><u>2,490,728</u></u>

Group account classification	
Salaries .....	6,564
Supplies and services .....	1,509,021
Grants .....	<u>975,143</u>
	<u><u>2,490,728</u></u>

**Statutory**

*EMERGENCY PROGRAM ACT* (R.S.B.C. 1979, chap. 106, secs. 4, 16 and 17)

Appropriations		Actual Expenditures
<u>84,551</u>	Purchase of property subject to hazard.....	<u>84,551</u>
Group account classification		
	Salaries.....	200
	Supplies and services.....	71,171
	Capital.....	<u>13,180</u>
		<u>84,551</u>

**Statutory**

*FINANCIAL ADMINISTRATION ACT* (S.B.C. 1981, chap. 15, sec. 15 (1))

Appropriations		Actual Expenditures
<u>7,604</u>	Extinguishment of debt.....	<u>7,604</u>
Group account classification		
	Other Expenditure.....	<u>7,604</u>

**Vote 35**

**FINANCING TRANSACTIONS**

*Description*

This vote provides for a recoverable advance to the Habitat Conservation Fund.

Appropriations		Actual Expenditures
<u>0<sup>1</sup></u>	Total of vote .....	<u>0</u>

<sup>1</sup> Net voted appropriation of \$750,000 was included in the financing transactions estimates.



## MINISTRY OF FINANCE

## Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations—			Actual Expenditures
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
36	Minister's Office .....	188,673			
	Statutory— <i>Legislative Assembly Allowances and Pension Act</i> (R.S.B.C. 1979, chap. 228, part 1, sec. 12) .....		2,411	191,084	181,846
37	Government Financial Support .....	80,361,082			
	Statutory— <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15—sec. 53 (a)) .....		9,300,960	89,662,042	83,718,347
38	Provincial Capital Commission .....	778,239		778,239	750,516
39	Compensation Stabilization Program ...	882,890		882,890	878,934
40	Contingencies .....	97,535,000			
	Statutory— <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 23 (3)) .....		(110,124)	97,424,876	75,623,162
	Statutory— <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 53 (f))—Issue Costs .....		239,166	239,166	239,166
	<i>Crown Proceeding Act</i> (R.S.B.C. 1979, chap. 86, sec. 13 (4) and 14 (4))—Judgments Against the Crown .....		1,516,029	1,516,029	1,516,029
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 24 (c))—Interest on Revenue Refunds .....		994,095	994,095	994,095
		179,745,884	11,942,537	191,688,421	163,902,095
41	Financing Transactions Supplement— Special Warrant No. 10 .....		2,476,200	2,476,200	
		179,745,884	14,418,737	194,164,621	163,902,095

DETAILS OF EXPENDITURES BY APPROPRIATIONS (VOTES) AND  
ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

**Vote 36**

**MINISTER'S OFFICE**

*Description*

This vote provides for the Office of the Minister of Finance, including his salary and expenses and those of his immediate staff.

Appropriations		Actual Expenditures	
<u>191,084</u>	Total of vote .....		<u>181,846</u>
188,673	Main Estimates		
2,411	Statutory— <i>Legislative Assembly Allowances and Pension Act</i> (R.S.B.C. 1979, chap. 228, part 1, sec. 12)		
<u>191,084</u>			
Group account classification			
	Salaries .....	148,550	
	Supplies and services .....	38,037	
	Other expenditure .....	<u>6</u>	
		186,593	
	Less Transfers		
	Vote 40—Salary Adjustments .....	2,215	
	Vote 72—Employee Benefits .....	<u>2,532</u>	
		4,747	
		<u>181,846</u>	



## Vote 37

## GOVERNMENT FINANCIAL SUPPORT

*Description*

This vote provides for overall fiscal policy direction and financial services for government together with management services and administration support to the operational programs of the Ministry.

- (a) *Financial and Management Planning*—Provides for financial and economic analysis through Economics and Policy Division and central financial and management direction and control over the operation of all government ministries through Treasury Board Staff. Also provides for grants under the Suggestion Awards program.
- (b) *Revenue Operations*—Provides for administration of taxation statutes which are the responsibility of the Ministry of Finance through Consumer Taxation Branch, Income Taxation Branch, Real Property Taxation Branch and the Revenue Administration Branch, and administration of the *Homeowner Grant Act* as it relates to the non-municipal areas of the Province. Also provides for grants and subsidies for payments to natural gas producers, to the Assessment Authority for its operations and to local governments.
- (c) *Government Support Services*—Provides for support services across government through the Purchasing Commission, Government Agencies, Courts of Revision, Assessment Appeal Boards, Systems and Data Processing, Treasury Division, and through the Office of the Comptroller General in accordance with the *Financial Administration Act*.
- (d) *Ministry Support*—Provides for the central direction, management and administration of the Ministry through executive, personnel and payroll, financial services and administration and information services. Also provides for payments to the British Columbia Buildings Corporation for Ministry occupancy charges.
- (e) *Interest on the Public Debt*—Provides for the cost of interest on the Provincial direct debt.

## Appropriations

## Actual Expenditures

## Classification by sub-vote

3,999,233	Financial and Management Planning .....	3,283,827
22,571,730	Revenue Operations (net of recoveries).....	20,856,415
	Government Support Services (net of recoveries)	
2,127,932	—Purchasing Commission .....	1,451,820
11,774,729	—Government Agencies .....	11,687,356
3,671,470	—Systems and Data Processing .....	3,373,924
1,691,746	—Treasury Branch .....	999,825
<u>9,067,718</u>	—Comptroller General .....	<u>8,102,510</u>
28,333,595		25,615,435
7,158,851	Ministry Support .....	6,406,570
27,598,633	Interest on Public Debt .....	27,556,100
<u>89,662,042</u>	Total of vote .....	<u>83,718,347</u>
80,361,082	Main Estimates	
9,300,960	Statutory— <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 53 (a))	
<u>89,662,042</u>		

## Group account classification

Salaries .....	31,085,505
Supplies and services .....	21,373,403
Capital .....	23,695
Other expenditure .....	119,566,895
Grants .....	<u>11,006,937</u>
	183,056,435
Less Transfers	
Vote 40—Salary Adjustments .....	785,195
Vote 71—Pre-retirement Leave .....	79,376
Vote 72—Employee Benefits .....	571,712
Recoveries	
Interest on Trust Deposits .....	91,461,484
Funds Management and Fiscal Agent Fees .....	3,340,160
Ministries .....	2,135,713
Other .....	<u>964,448</u>
	99,338,088
	<u>83,718,347</u>

**Vote 38****PROVINCIAL CAPITAL COMMISSION***Description*

This vote provides for the Provincial Capital Commission which is responsible for preserving, upgrading, and planning of amenities for and within the Capital District.

Appropriations		Actual Expenditures
<u>778,239</u>	Total of vote .....	<u>750,516</u>
Group account classification		
Salaries .....		321,032
Supplies and services .....		8,123
Grants .....		<u>440,000</u>
		769,155
Less Transfers		
Vote 40—Salary Adjustments .....	2,524	
Vote 72—Employee Benefits .....	<u>16,115</u>	
		<u>18,639</u>
		<u>750,516</u>

**Vote 39****COMPENSATION STABILIZATION PROGRAM***Description*

This vote provides for the introduction and administration of the public sector Compensation Stabilization Program and allows for the establishment of an independent administrative agency to interpret and administer policies and regulations developed under the program.

Appropriations		Actual Expenditures
<u>882,890</u>	Total of vote .....	<u>878,934</u>
Group account classification		
Salaries .....		163,700
Supplies and services .....		<u>715,234</u>
		<u>878,934</u>

## Vote 40

## CONTINGENCIES

*Description*

This vote provides for salary increases for established staff, salaries for new positions, and employer contributions related thereto, for all Ministries, together with costs for approved pre-retirement leave, banked vacation leave and banked educational leave not provided for elsewhere.

This vote also provides for certain other expenditures of a contingent nature of ministries not otherwise provided for.

Appropriations		Actual Expenditures
	Classification by sub-vote	
	Salaries .....	25,972,368
	Employee Benefits .....	8,390,533
	Fire Suppression .....	10,000,000
	Emergency Assistance .....	1,065,464
	British Columbia Buildings Corporation Property Transfers .....	20,012,926
	British Columbia Buildings Corporation Debt Servicing Grant .....	10,000,000
	Write-off Uncollectable Debts .....	181,871
<u>97,424,876</u>	Total of vote .....	<u>75,623,162</u>
97,535,000	Main Estimates	
(110,124)	Statutory— <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 23 (3))	
<u>97,424,876</u>		
	Group account classification	
	Salaries .....	22,246,868
	Other expenditure .....	53,376,294
		<u>75,623,162</u>

## Statutory

*FINANCIAL ADMINISTRATION ACT* (S.B.C. 1981, chap. 15, sec. 53 (f))

Appropriations		Actual Expenditures
<u>239,166</u>	Issue costs .....	<u>239,166</u>
	Group account classification	
	Supplies and services .....	87,234
	Other expenditure .....	151,932
		<u>239,166</u>

## Statutory

*CROWN PROCEEDING ACT* (R.S.B.C. 1979, chap. 86, secs. 13 (4) and 14 (4))

Appropriations		Actual Expenditures
245,291	Judgments against the Crown:	
1,270,738	sec. 13 (4) .....	245,291
	sec. 14 (4) .....	1,270,738
<u>1,516,029</u>	Total expenditure .....	<u>1,516,029</u>
	Group account classification	
	Other expenditure .....	<u>1,516,029</u>

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 24 (c))

Appropriations		Actual Expenditures
<u>994,095</u>	Interest on revenue refunds.....	<u>994,095</u>
Group account classification		
	Other expenditure.....	<u>994,095</u>

Vote 41

FINANCING TRANSACTIONS

Description

This vote provides for advances in respect of deferred property taxes pursuant to the *Land Tax Deferment Act*, and for statutory advances to local government and other entities in respect of property taxes in non-municipal areas collected on their behalf by the Ministry of Finance.

Appropriations		Actual Expenditures
<u>2,476,200<sup>1</sup></u>	Total of vote .....	<u>0</u>
<u>2,476,200</u>	Special Warrant No. 10	
Group account classification		
	Investments, loans and advancements.....	50,117,707
	Recoveries	
	Property Taxes.....	<u>50,117,707</u>
		<u>0</u>

<sup>1</sup> Net voted appropriation of \$2,350,000 was included in the financing transactions estimates.

## MINISTRY OF FORESTS

## Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditures
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
42	Minister's Office .....	170,140			
	Statutory— <i>Legislative Assembly Allowances and Pension Act</i> (R.S.B.C. 1979, chap. 228, part 1, sec. 12) .....		4,344	174,484	169,685
43	Forest and Range Resource Management .....	126,536,777		126,536,777	105,987,692
44	Fire Suppression .....	17,956,320			
	Statutory— <i>Forest Act</i> (R.S.B.C. 1979, chap. 140, sec. 124 (4)) .....		14,919,044	32,875,364	32,875,364
	Statutory— <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 24 (c))—Interest on Revenue Refunds .....		558,354	558,354	558,354
	Special Warrant No. 7—Counter- vailing Duties Investigation .....		260,000	260,000	260,000
		144,663,237	15,741,742	160,404,979	139,851,095
	Special Purpose Account—Forest and Range Resource— <i>Special Appropriations Act</i> (S.B.C. 1982, chap. 40, sec. 5) .....	83,704,000		83,704,000	83,704,000
		228,367,237	15,741,742	244,108,979	223,555,095

DETAILS OF EXPENDITURES BY APPROPRIATIONS (VOTES) AND  
ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 42

MINISTER'S OFFICE

*Description*

This vote provides for the Office of the Minister of Forests including his salary and expenses and those of his immediate staff.

Appropriations		Actual Expenditures
<u>174,484</u>	Total of vote .....	<u>169,685</u>
170,140	Main Estimates	
<u>4,344</u>	Statutory— <i>Legislative Assembly Allowances and Pension Act</i> (R.S.B.C. 1979, chap. 228, part 1, sec. 12)	
<u>174,484</u>		
Group account classification		
	Salaries .....	131,674
	Supplies and services .....	<u>38,311</u>
		169,985
	Less Transfers	
	Vote 40—Salary Adjustments .....	<u>300</u>
		<u>169,685</u>

## Vote 43

## FOREST AND RANGE RESOURCE MANAGEMENT

*Description*

This vote provides for all Forest, Range and Recreation programs of the Ministry (except fire suppression) and for all management, finance and administration services, including *ex gratia* payments related to this vote. The functions related to these programs and services are performed at Provincial, regional and district levels.

- (a) *Management Program*—This sub-vote provides for senior executive direction in the Ministry. At headquarters, this includes strategic studies to support the development and evaluation of policy objectives and plans, and in addition the dissemination of information concerning Ministry activities. Direction and control of the application of approved forest and range policies and programs are provided at the regional level and supervision and control of implementation occurs at the district level.
- (b) *Finance and Administration Program*—At headquarters, this sub-vote provides advice, policies and procedures pertaining to all general administration matters and support services throughout the Ministry, overall monitoring and functional direction over the Ministry's financial, human and physical resources, data processing and administrative services and arrangements for accommodation, equipment and its maintenance. More detailed coordination and monitoring of these activities occur at the regional and district levels.
- (c) *Harvesting Program*—At headquarters, this sub-vote provides advice, policies and procedures pertaining to the inventory, planning, valuation, sale and disposal of Crown Provincial timber and wood resources, overall monitoring and functional direction over Provincial wood supplies. Coordination and monitoring of these activities occur at the regional level and field activities take place at the district level.
- (d) *Silviculture Program*—At headquarters, this sub-vote provides advice, policies, procedures and research services pertaining to the reforestation, care and enhancement of Crown Provincial forests, overall monitoring and functional direction over Provincial silvicultural and research activities, tree seeds and tree seedlings required for Provincial reforestation projects. Coordination and monitoring of these projects takes place at the regional level while more detailed field activities occur at the district level.
- (e) *Forest Protection Program*—At headquarters, this sub-vote provides advice, policies, procedures and research services pertaining to the application of fire and pest management activities directed toward reducing wood losses and protecting public and environmental values. The coordination and monitoring of these activities occurs at the regional level, while the provision of most protection services occurs at the district level.
- (f) *Range Program*—At headquarters, this sub-vote provides advice, policies and procedures pertaining to rehabilitation, care and enhancement of Crown Provincial range lands, and overall monitoring and functional direction over Ministry range management activities. The regional offices provide coordination and monitoring for all range management activities on Crown Provincial range lands, while district offices provide ongoing planning, direction, and control of the use of Crown Provincial range lands.
- (g) *Recreation Program*—At headquarters, this sub-vote provides advice, policies, and procedures pertaining to the protection of recreation and aesthetic values of Crown Provincial forest and range lands outside of parks, and overall monitoring and functional direction over Ministry recreation management activities. The regional offices provide coordination and monitoring of recreation activities in the forest regions while the district offices provide for the establishment and maintenance of recreation site facilities and trails on Crown Provincial lands:

Appropriations	Classification by sub-vote	Actual Expenditures
11,052,689	Management Program .....	11,378,549
58,638,951	Finance and Administration Program .....	52,317,623
57,437,321	Harvesting Program (net of recoveries) .....	52,520,396
52,438,549	Silviculture Program (net of recoveries) .....	47,412,296
21,669,194	Forest Protection Program .....	17,754,776
4,817,953	Range Program .....	4,420,614
4,186,120	Recreation Program .....	3,887,438
83,704,000	Less Recoveries from Forest and Range Resource Fund .....	83,704,000
<u>126,536,777</u>	Total of vote .....	<u>105,987,692</u>



**Vote 43—Continued**

Group account classification	
Salaries .....	122,402,449
Supplies and services .....	69,439,002
Capital .....	3,272,292
Other expenditure .....	49,389
Grants .....	<u>1,776,000</u>
	196,939,132
Less Transfers	
Vote 40—Salary Adjustments .....	1,842,520
Vote 71—Pre-retirement Leave .....	335,476
Vote 72—Employee Benefits .....	1,224,510
Recoveries	
British Columbia Hydro and Power Authority ..	3,844,934
Forest and Range Resource Account .....	<u>83,704,000</u>
	90,951,440
	<u>105,987,692</u>

## Vote 44

## FIRE SUPPRESSION

## Description

This vote provides for the costs of fighting and extinguishing forest and range fires on Crown lands including *ex gratia* payments related to this program.

Appropriations		Actual Expenditures
	Classification by sub-vote	
9,271,862	Direct Fire Fighting Expenditures .....	9,271,862
18,486,371	Fire Suppression Flying .....	18,780,657
1,883,757	Fire Equipment .....	1,883,757
2,776,995	Fire Standby and Overtime .....	2,776,995
392,085	Fire Suppression Techniques and Safety Training .....	143,684
64,294	Fire Site Rehabilitation .....	18,409
<u>32,875,364</u>	Total of vote .....	<u>32,875,364</u>
17,956,320	Main Estimates	
<u>14,919,044</u>	Statutory— <i>Forest Act</i> (R.S.B.C. 1979, chap. 140, sec. 124 (4))	
<u>32,875,364</u>		
	Group account classification	
	Salaries .....	3,670,946
	Supplies and services .....	37,109,405
	Capital .....	2,036,663
	Other expenditure .....	58,350
		<u>42,875,364</u>
	Less Transfer to Ministry of Finance—Vote 40 .....	<u>10,000,000</u>
		<u>32,875,364</u>

## Statutory

*FINANCIAL ADMINISTRATION ACT* (S.B.C. 1981, chap. 15, sec. 24 (c))

Appropriations		Actual Expenditures
<u>558,354</u>	Interest on revenue refunds .....	<u>558,354</u>
	Group account classification	
	Interest on revenue refunds .....	<u>558,354</u>

## Statutory

*FINANCIAL ADMINISTRATION ACT* (S.B.C. 1981, chap. 15, sec. 21 (1))

Appropriations		Actual Expenditures
<u>260,000</u>	Special Warrant No. 7—Countervailing Duties Investigation .....	<u>260,000</u>
	Group account classification	
	Supplies and services .....	<u>260,000</u>

## Special Purpose Account

FOREST AND RANGE RESOURCE—*SPECIAL APPROPRIATIONS ACT* (S.B.C. 1982, chap. 40, sec. 5)

Appropriations		Actual Expenditures
<u>83,704,000</u>	Total expenditure .....	<u>83,704,000</u>
	Transfer to vote 43 .....	<u>83,704,000</u>



## MINISTRY OF HEALTH

## Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditures
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
45	Minister's Office .....	222,410			
	Statutory— <i>Legislative Assembly Allowances and Pension Act</i> (R.S.B.C. 1979, chap. 228, part 1, sec. 12) .....		1,606	224,016	192,648
46	Management Operations .....	191,683,054		191,683,054	178,406,957
47	Health Programs .....	1,559,450,117			
	Supplement—Special Warrant No. 6... ..		24,560,000		
	Statutory— <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 23 (3)) .....		(13,459,261)		
	Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, sec. 14, O.I.C. 2060/82)—Transfer to Ministry of Labour .....		(802,693)	1,569,748,163	1,554,939,002
48	Medical Services Commission .....	485,230,668		485,230,668	485,230,668
		2,236,586,249	10,299,652	2,246,885,901	2,218,769,275
	Special Purpose Accounts—				
	Drug, Alcohol and Cigarette Education, Prevention and Rehabilitation				
	<i>Special Appropriations Act</i> (S.B.C. 1982, chap. 40, sec. 3) ...	3,300,000	260,431	3,560,431	3,560,431
	<i>Health Cost Stabilization Act</i> (S.B.C. 1982, chap. 15, sec. 1) ...	77,800,000		77,800,000	77,799,992
		<u>2,317,686,249</u>	<u>10,560,083</u>	<u>2,328,246,332</u>	<u>2,300,129,698</u>

DETAILS OF EXPENDITURES BY APPROPRIATIONS (VOTES) AND  
ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 45

MINISTER'S OFFICE

Description

This vote provides for the Office of the Minister of Health, including his salary and expenses and those of his immediate staff.

Appropriations		Actual Expenditures
<u>224,016</u>	Total of vote .....	<u>192,648</u>
222,410	Main Estimates	
<u>1,606</u>	Statutory— <i>Legislative Assembly Allowances and Pension Act</i> (R.S.B.C. 1979, chap. 228, part 1, sec. 12)	
<u>224,016</u>		
Group account classification		
	Salaries .....	168,442
	Supplies and services .....	<u>26,936</u>
		195,378
	Less Transfers	
	Vote 40—Salary Adjustments .....	300
	Vote 71—Pre-retirement Leave .....	<u>2,430</u>
		<u>2,730</u>
		<u>192,648</u>

## Vote 46

## MANAGEMENT OPERATIONS

*Description*

This vote provides for the Ministry's administration and support services, as well as for the delivery of preventive, community care, and institutional programs at the community level.

- (a) *Administration and Support*—This sub-vote provides for the overall development, direction and coordination of policy for the Ministry and includes the Deputy Minister's office, personnel, financial services, building occupancy, computer and consulting, supplies and services, information services, legal services, policy planning and legislation, vital statistics, and management services.
- (b) *Service Delivery*—This sub-vote provides for the delivery of preventive, community care, long-term care assessment and home-care nursing, at the field level.

Administration—Provides leadership and administrative support services to local community health programs.

Preventive Service Delivery—Provides for the delivery of public health nursing, public health inspection, dental, speech and hearing, nutrition, health education, and grants to municipalities for delivery of certain preventive programs.

Community Care Service Delivery—Provides for the delivery of emergency health services, alcohol and drug programs, community mental health, and grants for mental health services.

Long Term Care Service Delivery—Provides for the delivery of home-care nursing, long-term care assessment, community physiotherapy, long-term care and home-care service delivery grants.

- (c) *Service Delivery Grants*—This sub-vote provides for health services made available through grants. These services include diagnostic, treatment, residential, preventive, vocational, rehabilitative and promotional programs and are delivered by societies, individuals, organizations and other governmental bodies including municipalities. These services are purchased to complement Ministry programs.

- (d) *Recoveries, Alcohol and Drug Fund*—Allows for recovery of costs incurred by the delivery of alcohol and drug programs. The recoveries are to come from the Drug, Alcohol and Cigarette Education, Prevention and Rehabilitation Fund.

Appropriations	Classification by sub-vote	Actual Expenditures
63,549,253	Administration and Support (net of recoveries)...	58,348,289
	Service Delivery	
7,841,968	—Administration .....	7,138,939
25,387,645	—Preventive Service Delivery .....	23,412,861
61,911,299	—Community Care Service Delivery .....	60,822,554
21,200,675	—Long Term Care Service Delivery .....	17,678,998
116,341,587		109,053,352
	Service Delivery Grants	
7,445,854	—Special Care Services Grants .....	6,990,891
7,646,360	—Alcohol and Drug Grants .....	7,562,438
15,092,214		14,553,329
3,300,000	Less Recoveries, Alcohol and Drug Fund ....	3,548,013
191,683,054	Total of vote .....	178,406,957

## Group account classification

Salaries .....	62,434,706
Supplies and services .....	91,124,519
Capital .....	519,696
Other expenditure .....	5,595,965
Grants .....	33,687,383
	193,362,269
Less Transfers	
Vote 40—Salary Adjustments .....	1,676,642
Vote 71—Pre-retirement Leave .....	90,191
Vote 72—Employee Benefits .....	188,341
Recoveries	
Supplies and Services .....	9,439,279
Alcohol and Drug Fund .....	3,548,013
Other .....	12,846
	14,955,312
	178,406,957

## Vote 47

## HEALTH PROGRAMS

*Description*

This vote provides for the program management, policy development and planning responsibility for preventive, community care, long-term care and hospital programs. This vote also provides funds for payment of grants to fund long-term care facilities and hospitals.

- (a) *Preventive*—This sub-vote provides for the development and administration of policies for the public health nursing, public health inspection, nutrition, speech and hearing, dental and health education programs. Further, this sub-vote provides for epidemiology, provincial laboratory, T.B. control, V.D. control, occupational health, vision, kidney dialysis, out-patient oxygen supply services and medical consultation services. Community vocational rehabilitation originally provided for in this sub-vote was transferred to the Ministry of Labour.

- (b) *Community Care*—This sub-vote provides for the development of program policy, management, and planning capability of community care programs.

Forensic Psychiatric Services Commission—Provides for forensic psychiatric services to the courts and justice agencies in the Province on an in-patient and consultative basis. Further, this sub-sub-vote provides for the management and operation of the B.C. Youth Development Centre.

Emergency Health Services Commission—Provides for a ground and air ambulance service throughout the Province. Further, this sub-sub-vote provides for the operation of a plant for the construction of ambulances; training courses for emergency medical assistants and paramedic crews; basic instruction in first-aid and cardio-pulmonary resuscitation throughout the Province; advice on emergency department standards of care and physical planning in acute-care hospitals; coordination of the Ministry's responsibilities in disaster planning.

Alcohol and Drug Commission—Provides for the head office management and support services of the alcohol and drug program. The support services include pharmacy, laboratory, preventive education, medical director and employee assistance programs.

Mental Health—Provides for the head office management of mental health services, and monitoring of policies and programs, consultative and support services to the community mental health and boarding home program as well as the direct operation of the Riverview facility. This sub-sub-vote provides in-patient care for acute and chronic psychiatric patients under the authority of the *Mental Health Act*.

- (c) *Long Term Care*—This sub-vote provides administrative and direct service expenses related to the long-term care program. This program provides services to those residents of British Columbia who require assistance in carrying out daily living because of a health-related problem but do not require care in an acute-care hospital.

Administration—Provides for the development and administration of policies, programs, and payment of grants to municipalities. The activities include planning and coordination for new facility construction, and the operation of the Community Care Licensing Boards.

Homemakers—Provides support to individuals in their own home by assisting them in performing tasks of which they are no longer capable.

Government Institutions—Provides for the operation of Valleyview, Pearson, Skeenaview and Dellview hospitals. The activities of the facilities include provision of therapeutic, rehabilitative and psychogeriatric care.

Long Term Care Facilities—Provides grants to community care facilities, mental health boarding homes, licensed private hospitals, family care homes, and assessment and treatment centres. These services are provided to those persons who can no longer function independently as a result of a health-related problem.

- (d) *Hospital Programs*—This sub-vote provides for the development and administration of policies and programs for acute and extended-care hospitals. Further, this sub-vote provides grants to hospitals for operating, capital, and equipment purposes.

Administration—Provides administrative and medical consultative services to hospital programs and hospital facilities. These activities include construction, research, statistic compilation and formation of policy.

Grants to Hospitals—Operating—Provides operating grants to hospitals and other agencies. These grants normally pay for the majority of operating costs of hospitals after deducting other sources of hospital revenues.

Grants to Hospitals—Capital—Provides for the payment of the Provincial Government's share of debt servicing costs of hospital construction projects. Further this sub-sub-vote provides grants for minor capital projects.

Grants to Hospitals—Equipment—Provides for the payment of the Provincial Government's share of the purchase of approved equipment.



## Vote 47—Continued

Appropriations	Classification by sub-vote	Actual Expenditures
20,945,009	Preventive .....	18,840,946
	Community Care (net of recoveries)	
12,266,052	—Forensic Psychiatric Services Commission .....	11,130,800
7,343,824	—Emergency Health Services Commission .....	7,283,736
2,785,852	—Alcohol and Drug Commission .....	2,088,912
49,103,985	—Mental Health .....	46,010,321
71,499,713	Long-Term Care	66,513,769
	—Administration .....	8,192,748
10,075,015	—Homemakers .....	52,072,808
65,214,420	—Government Institutions .....	27,708,307
32,433,374	—Long-Term Care Facilities .....	170,347,763
191,009,476	Hospital Programs	
	—Administration .....	5,121,720
5,892,815	—Grants to Hospitals—Operating .....	1,125,846,391
1,101,757,618	—Grants to Hospitals—Capital .....	63,982,651
60,607,706	—Grant to Hospitals—Equipment .....	16,311,899
10,313,017		
298,732,285	Total of vote .....	258,321,626
1,178,571,156		1,211,262,661
1,569,748,163		1,554,939,002
1,559,450,117	Main Estimates	
24,560,000	Special Warrant No. 6	
(13,459,261)	Statutory— <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 23 (3))	
(802,693)	Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap 62, sec. 14, O.I.C. 2060/82)—Transfer to Labour	
1,569,748,163		
	Group account classification	
	Salaries .....	91,262,277
	Supplies and services .....	30,361,020
	Capital .....	753,603
	Other expenditure .....	558,893
	Grants .....	1,435,666,585
		1,558,602,378
	Less Transfers	
	Vote 40—Salary Adjustments .....	2,806,813
	Vote 71—Pre-retirement Leave .....	300,208
	Vote 72—Employee Benefits .....	207,102
	Recoveries	
	Emergency Health Services .....	349,253
		3,663,376
		1,554,939,002

**Vote 48****MEDICAL SERVICES COMMISSION***Description*

This vote provides for the development and administration of policies and programs for the Medical Services Plan and Dental Care Plan and for payment of insured services.

- (a) *Administration*—This sub-vote provides for the administration of the Medical Services Plan and Dental Care Plan of British Columbia. Service includes processing and billing for premiums, prompt and efficient payment of insured services, auditing claims for benefits and/or fee payments, and negotiation of contracts with practitioners.
- (b) *Medical Services Plan*—This sub-vote provides the funds for payment to physicians, dental surgeons, other practitioners, and laboratories, on fee-for-service basis according to a schedule of fees approved by the Commission. Some practitioners are reimbursed on a salaried or sessional basis. This sub-vote is offset by revenue from medical plan premiums.
- (c) *Dental Plan*—This sub-vote provides for the Province's share of service costs provided to eligible residents by dentists and denturists according to an approved fee schedule.

Appropriations	Classification by sub-vote	Actual Expenditures
27,555,619	Administration .....	24,601,756
396,075,049	Medical Services Plan .....	414,487,186
61,600,000	Dental Plan .....	46,141,726
<u>485,230,668</u>	Total of vote .....	<u>485,230,668</u>
Group account classification		
	Grants .....	<u>485,230,668</u>

**Special Purpose Account****DRUG, ALCOHOL AND CIGARETTE EDUCATION, PREVENTION AND REHABILITATION**

*SPECIAL APPROPRIATIONS ACT (S.B.C. 1982, chap. 40, sec. 3)*

Appropriations		Actual Expenditures
<u>3,560,431</u>	Total expenditure .....	<u>3,560,431</u>
3,300,000	Main Estimates	
260,431	<i>Special Appropriations Act (S.B.C. 1982, chap. 40, sec. 3)</i>	
<u>3,560,431</u>		
Group account classification		
	Transfer to Vote 46—Special Delivery Grants .....	3,548,013
	Other expenditure .....	12,418
		<u>3,560,431</u>

**Special Purpose Account**

*HEALTH COST STABILIZATION ACT (S.B.C. 1982, chap. 15, sec. 1)*

Appropriations		Actual Expenditures
<u>77,800,000</u>	Total expenditure .....	<u>77,799,992</u>
Group account classification		
	Salaries .....	1,347,280
	Supplies and services .....	152,720
	Grants .....	76,299,992
		<u>77,799,992</u>

## MINISTRY OF HUMAN RESOURCES

## Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditures
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
49	Minister's Office .....	262,008			
	Statutory— <i>Legislative Assembly Al-</i> <i>lowances and Pension Act</i> (R.S.B.C. 1979, chap. 228, part 1, sec. 12) .....		3,706	265,714	204,397
50	Ministry Programs .....	985,997,572			
	Supplement—Special Warrant No. 3...		117,300,000	1,103,297,572	1,092,186,868
		<u>986,259,580</u>	<u>117,303,706</u>	<u>1,103,563,286</u>	<u>1,092,391,265</u>

DETAILS OF EXPENDITURES BY APPROPRIATIONS (VOTES) AND  
ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

**Vote 49**

## MINISTER'S OFFICE

*Description*

This vote provides for the Office of the Minister of Human Resources, including her salary and expenses and those of her immediate staff.

Appropriations		Actual Expenditures
<u>265,714</u>	Total of vote .....	<u>204,397</u>
262,008	Main Estimates	
<u>3,706</u>	Statutory— <i>Legislative Assembly Allowances and Pension Act</i> (R.S.B.C. 1979, chap. 228, part 1, sec. 12)	
<u>265,714</u>		
Group account classification		
	Salaries .....	165,088
	Supplies and services .....	39,040
	Capital .....	<u>1,869</u>
		205,997
	Less Transfers	
	Vote 40—Salary Adjustments .....	<u>1,600</u>
		<u>204,397</u>

## Vote 50

## MINISTRY PROGRAMS

*Description*

This vote provides for administering and operating Ministry income security programs and social services including salaries and expenses of Ministry staff.

- (a) *Ministry Executive and Program Support*—This sub-vote provides for overall direction and development of Ministry programs and services, as well as administrative support and management services to Ministry operations. It also provides for payments to BCBC for rental and maintenance of buildings and offices occupied by the Ministry and for payments to BCSC for data processing and management consulting services.
- (b) *Direct Community Services*—This sub-vote provides for the salaries and expenses of Ministry staff located in regional and district offices or assigned to community based services and programs.
- (c) *Family and Children's Services*—This sub-vote provides for a spectrum of services and residential resources for children under the care of the Superintendent of Family and Child Services, and also for programs and services offering support to children and families within the context of their own homes and communities.
- (d) *Rehabilitation Services*—This sub-vote provides for residential care and social services for the physically and mentally handicapped, day-care services, grants and purchase-of-service funding to non-profit societies to provide community-based services, and opportunities for persons receiving GAIN benefits to receive training and rehabilitative services.
- (e) *GAIN Programs*—This sub-vote provides for income assistance and special allowances to persons in need; a minimum guaranteed income for handicapped persons, health care needs of recipients of GAIN benefits and children-in-care; burial fees for indigent persons; and, the Renter's Tax Credit to persons with limited or no taxable income and who pay rent for his or her principal residence.
- (f) *Pharmacare Programs*—This sub-vote provides assistance with the major costs of designated prescription drugs, ostomy supplies and prosthetic appliances either by full subsidization for persons with limited incomes or by partial subsidization for others.
- (g) *Services to Seniors*—This sub-vote provides for an additional monthly benefit to seniors in receipt of the Federal Guaranteed Income Supplement or Spouse's Allowance; Shelter Aid for Elderly Renters; a subsidized bus pass to seniors and handicapped persons who qualify for GAIN benefits or the Federal Guaranteed Income Supplement; funding for seniors' day centres; and, counselling services for senior citizens.

## Vote 50—Continued

Appropriations	Classification by sub-vote	Actual Expenditures
	Ministry Executive and Program Support	
26,123,678	—Headquarters Operations .....	19,912,853
<u>27,056,000</u>	—Building Occupancy .....	<u>24,453,000</u>
53,179,678		44,365,853
81,535,893	Direct Community Services .....	77,775,919
	Services for Families and Children (net of recoveries)	
69,268,130	—Child Care Services .....	64,795,770
<u>20,665,515</u>	—Family Support Services .....	<u>19,096,067</u>
89,933,645		83,891,837
	Rehabilitation Services (net of recoveries)	
34,095,577	—Opportunities to Independence .....	32,675,064
24,841,740	—Community Residential Care Services .....	21,752,588
9,497,219	—Community Contracted Services .....	8,677,976
<u>61,428,729</u>	—Special Programs for the Retarded .....	<u>58,153,604</u>
129,863,265		121,259,232
	GAIN Programs	
610,553,878	—Income Assistance and Handicapped Benefits .....	609,223,335
20,200,000	—Renters' Tax Credit .....	22,038,777
<u>8,622,281</u>	—Health Care .....	<u>9,004,161</u>
639,376,159		640,266,273
74,210,950	Pharmacare Programs .....	90,807,954
	Services to Seniors	
19,600,000	—Seniors' Supplement .....	19,780,363
9,000,000	—Shelter Aid for Elderly Renters .....	8,540,798
5,540,000	—Bus Pass Program .....	4,470,394
720,512	—Seniors' Day Centres .....	814,845
<u>337,470</u>	—Seniors' Counselling Service .....	<u>213,400</u>
35,197,982		33,819,800
<u>1,103,297,572</u>	Total of vote .....	<u>1,092,186,868</u>
985,997,572	Main Estimates	
117,300,000	Special Warrant No. 3	
<u>1,103,297,572</u>		

## Group account classification

Salaries .....	127,353,493
Supplies and services .....	142,541,201
Capital .....	413,069
Other expenditure .....	18,782
Grants .....	<u>827,774,729</u>
	1,098,101,274
Less Transfers	
Vote 40—Salary Adjustments .....	3,351,419
Vote 71—Pre-retirement Leave .....	201,077
Vote 72—Employee Benefits .....	80,326
Recoveries	
Federal Government .....	<u>2,281,584</u>
	5,914,406
	<u>1,092,186,868</u>

## MINISTRY OF INDUSTRY AND SMALL BUSINESS DEVELOPMENT

## Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditures \$
		Estimated \$	Other Authorizations \$	Total \$	
51	Minister's Office .....	249,538			
	Statutory— <i>Legislative Assembly Allowances and Pension Act</i> (R.S.B.C. 1979, chap. 228, part 1, sec. 12) .....		4,625	254,163	189,689
52	Ministry Operations .....	45,343,633		45,343,633	34,687,455
53	British Columbia Railway—Debt Servicing .....	70,000,000		70,000,000	70,000,000
	Statutory— <i>Public Service Act</i> (R.S.B.C. 1979, chap. 343, sec. 78)—Medical Expenses, London, England .....		796	796	796
	<i>Small Business Development Act</i> (S.B.C. 1982, chap. 74, sec. 3)—Business Loans .....		45,000	45,000	45,000
		115,593,171	50,421	115,643,592	104,922,940
54	Financing Transactions .....				
		115,593,171	50,421	115,643,592	104,922,940
	Special Purpose Account—North East Coal Development— <i>Special Appropriations Act</i> (S.B.C. 1982, chap. 40, sec. 6) .....	2,500,000		2,500,000	2,027,534
		118,093,171	50,421	118,143,592	106,950,474



DETAILS OF EXPENDITURES BY APPROPRIATIONS (VOTES) AND  
ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 51

MINISTER'S OFFICE

Description

This vote provides for the Office of the Minister of Industry and Small Business Development, including his salary and expenses and those of his immediate staff.

Appropriations		Actual Expenditures
<u>254,163</u>	Total of vote .....	<u>189,689</u>
249,538	Main Estimates	
4,625	Statutory— <i>Legislative Assembly Allowances and Pension Act</i> (R.S.B.C. 1979, chap. 228, part 1, sec. 12)	
<u>254,163</u>		
Group account classification		
Salaries .....		151,576
Supplies and services .....		<u>41,320</u>
		192,896
Less Transfers		
Vote 40—Salary Adjustments .....	675	
Vote 72—Employee Benefits .....	<u>2,532</u>	
		<u>3,207</u>
		<u>189,689</u>

## Vote 52

## MINISTRY OPERATIONS

*Description*

This vote provides for executive direction, administrative services and the operating programs of the Ministry.

- (a) *General Administration*—Includes the Deputy Minister's Office and provides executive direction as well as financial, personnel, administrative and library services, to the divisions and bureaus of the Ministry.
- (b) *Central Statistics*—Provides statistical information and analytical support for the Ministry, other agencies of the Province and in certain cases for the business community. Also provides and coordinates data processing services for the Ministry.
- (c) *Trade and Industry*—Stimulates new business investment, private sector capital formation, exports of British Columbia goods and services, and assists the Province's independent business community.
- (d) *Economic Analysis and Research*—Provides the Ministry, Minister and Cabinet with policy and program proposals, industry and sector forecasts, economic and policy analysis of major resource projects, and analysis of long-term trends in world trade.
- (e) *Program Implementation and Coordination*—Designs, negotiates, manages, monitors and evaluates Federal-Provincial and joint government-industry economic development programs, and evaluates British Columbia related applications to the Foreign Investment Review Agency.
- (f) *Federal-Provincial Shared Cost Programs*—Provide funding for economic development activities jointly funded by the Province of British Columbia and the Government of Canada.
- (g) *Grants*—Programs provide financial assistance to specific industry sectors by funding Crown corporations, non-profit organizations, and industry associations which encourage economic activity in the Province.
- (h) *North East Coal Development*—Provides funds to British Columbia Hydro and Power Authority towards the development of the North East Coal infrastructure.

Appropriations		Actual Expenditures
	Classification by sub-vote	
2,343,548	General administration.....	2,137,072
2,488,886	Central Statistics .....	1,754,591
5,148,598	Trade and Industry .....	4,054,735
2,077,476	Economic Analysis and Research.....	1,524,617
2,431,475	Program Implementation and Coordination .....	2,172,520
15,480,650	Federal-Provincial Shared Cost Programs.....	9,319,138
3,373,000	Grants.....	3,514,885
12,000,000	North East Coal Development.....	10,209,897
<u>45,343,633</u>	Total of vote .....	<u>34,687,455</u>
	Group account classification	
	Salaries.....	6,589,397
	Supplies and services.....	4,947,722
	Other expenditure.....	9,646,362
	Grants.....	13,702,914
		<u>34,886,395</u>
	Less Transfers	
	Vote 40—Salary Adjustments .....	92,607
	Vote 72—Employee Benefits .....	<u>106,333</u>
		<u>198,940</u>
		<u><u>34,687,455</u></u>

### Vote 53

## BRITISH COLUMBIA RAILWAY—DEBT SERVICING

*Description*

This vote provides funds to the British Columbia Railway Company to be applied to debt servicing charges of the Company.

Appropriations		Actual Expenditures
<u>70,000,000</u>	Total of vote .....	<u>70,000,000</u>
Group account classification		
Grants .....		70,000,000

## Statutory

*PUBLIC SERVICE ACT* (R.S.B.C. 1979, chap. 343, sec. 78)

Appropriations	Actual Expenditures
<u>796</u>	<u>796</u>
Medical Expenses, London, England .....	
Group account classification	
Other expenditure .....	796

### Statutory

*SMALL BUSINESS DEVELOPMENT ACT* (S.B.C. 1982, chap. 74, sec. 3)

Appropriations	Actual Expenditures
<u>45,000</u>	<u>45,000</u>
Business loans .....	
Group account classification	
Grants .....	<u>45,000</u>

## Vote 54

## FINANCING TRANSACTIONS

*Description*

This vote provides recoverable funding for economic development activities jointly funded by the Province of British Columbia and the Government of Canada.

Appropriations		Actual Expenditures
<u>0<sup>1</sup></u>	Total of vote .....	<u>0</u>

<sup>1</sup> Net voted appropriation of \$5,689,750 was included in the financing transactions estimates.

**Special Purpose Account**

NORTH EAST COAL DEVELOPMENT, *Special Appropriations Act* (S.B.C. 1982, chap. 40, sec. 6)

Appropriations		Actual Expenditures
<u>2,500,000</u>	Total expenditure.....	<u>2,027,534</u>
Group account classification		
	Supplies and services.....	<u>2,027,534</u>



## MINISTRY OF INTERGOVERNMENTAL RELATIONS

## Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditures
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
55	Minister's Office .....	138,000			
	Statutory— <i>Legislative Assembly Allowances and Pension Act</i> (R.S.B.C. 1979, chap. 228, part 1, sec. 12) .....		1,610	139,610	134,309
56	Intergovernmental Relations .....	2,775,693		2,775,693	2,331,874
	Statutory— <i>Public Service Act</i> (R.S.B.C. 1979, chap. 343, sec. 78)—Medical Expenses, London, England .....		6,267	6,267	6,267
		<u>2,913,693</u>	<u>7,877</u>	<u>2,921,570</u>	<u>2,472,450</u>

DETAILS OF EXPENDITURES BY APPROPRIATIONS (VOTES) AND  
ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 55

MINISTER'S OFFICE

Description

This vote provides for the Office of the Minister of Intergovernmental Relations, including his salary and expenses and those of his immediate staff.

Appropriations		Actual Expenditures
<u>139,610</u>	Total of vote .....	<u>134,309</u>
138,000	Main Estimates	
<u>1,610</u>	Statutory— <i>Legislative Assembly Allowances and Pension Act</i> (R.S.B.C. 1979, chap. 228, part 1, sec. 12)	
<u>139,610</u>		
Group account classification		
	Salaries .....	106,489
	Supplies and services .....	<u>30,418</u>
		136,907
Less Transfers		
	Vote 40—Salary Adjustments .....	300
	Vote 72—Employee Benefits .....	<u>2,298</u>
		<u>2,598</u>
		<u>134,309</u>



## Vote 56

## INTERGOVERNMENTAL RELATIONS

*Description*

*Administration*—This program provides for the cost of administrative support and other services of the Ministry and for the facilitation of the Cabinet's committee system. It provides for the coordination and development of policies, strategies and activities regarding the Province's relations with other governments. It also provides for the coordination and development of British Columbia's policies on proposals to reform federalism.

*British Columbia House*—Included are estimates for the operation of the Office of the Agent General, including his salary and expenses and those of staff members as well as for the operation and maintenance of British Columbia House in London and the provision of services to tenants.

Appropriations	Actual Expenditures	
<u>2,775,693</u>	Total of vote .....	<u>2,331,874</u>
Group account classification		
Salaries .....	1,390,526	
Supplies and services .....	892,635	
Other expenditure .....	51,095	
Grants .....	<u>66,525</u>	
	2,400,781	
<i>Less Transfers</i>		
Vote 40—Salary Adjustments .....	4,374	
Vote 72—Employee Benefits .....	<u>64,533</u>	
	68,907	
	<u>2,331,874</u>	

**Statutory***PUBLIC SERVICE ACT (R.S.B.C. 1979, chap. 343, sec. 78)*

Appropriations	Actual Expenditures	
<u>6,267</u>	Medical expenses, London, England .....	<u>6,267</u>
Group account classification		
Other expenditure .....	<u>6,267</u>	



## MINISTRY OF LABOUR

## Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditures \$
		Estimated \$	Other Authorizations \$	Total \$	
57	Minister's Office .....	152,517			
	Supplement—Special Warrant No. 8...		27,000		
	Statutory— <i>Legislative Assembly Allowances and Pension Act</i> (R.S.B.C. 1979, chap. 228, part 1, sec. 12) .....		1,610	181,127	179,342
58	Ministry Operations .....	30,960,720			
	Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, sec. 14, O.I.C. 2060/82)—Transfer from Ministry of Health .....		802,693	31,763,413	27,778,458
59	Boards and Agencies .....	3,356,378		3,356,378	2,718,938
		<u>34,469,615</u>	<u>831,303</u>	<u>35,300,918</u>	<u>30,676,738</u>

DETAILS OF EXPENDITURES BY APPROPRIATIONS (VOTES) AND  
ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 57

MINISTER'S OFFICE

*Description*

This vote provides for the Office of the Minister of Labour, including his salary and expenses and those of his immediate staff.

Appropriations		Actual Expenditures
<u>181,127</u>	Total of vote .....	<u>179,342</u>
152,517	Main Estimates	
27,000	Special Warrant No. 8	
1,610	Statutory— <i>Legislative Assembly Allowances and Pension Act</i> (R.S.B.C. 1979, chap. 228, part 1, sec. 12)	
<u>181,127</u>		
Group account classification		
	Salaries .....	146,183
	Supplies and services .....	37,361
	Other expenditure .....	<u>5</u>
		183,549
Less Transfers		
	Vote 40—Salary Adjustments .....	1,675
	Vote 72—Employee Benefits .....	<u>2,532</u>
		<u>4,207</u>
		<u>179,342</u>

## Vote 58

## MINISTRY OPERATIONS

*Description*

This vote provides for the administration of the following existing statutes: *Apprenticeship Act, Boiler and Pressure Vessel Act, Electrical Energy Inspection Act, Employment Standards Act, Essential Services Disputes Act, Factory Act, Gas Act, Human Rights Code, Labour Code of British Columbia, Ministry of Labour Act, Wage (Public Construction) Act and Refugee Settlement Act*. Provision is also made for the administration of the following statutes still to be proclaimed: *Electrical Safety Act, Gas Safety Act, and Power Engineers and Boiler and Pressure Vessel Safety Act*.

- (a) *Ministry Management*—These programs include the operations of the office of the Deputy Minister of Labour and the Management Services for the Ministry.
- (b) *Industrial Relations, Occupational Environment and Compensation Advisory Services*—These programs provide for administrative services and operations in the area of labour relations, including mediation, occupational environment, compensation, and labour education; advice, assistance and information to workers and/or employers representatives regarding Workers' Compensation Board claims, benefits, appeal procedures, administrative practice, regulations, policy directives and compensation law.
- (c) *Safety Engineering Services*—This program provides for the promotion of the safe living and working environment for the citizens of British Columbia in the areas of boiler and pressure vessels, electricity, gas and elevating devices by means of standards, education, and inspection.
- (d) *Manpower*—These programs provide for the planning and management of apprenticeship, and industrial training programs; Provincial programs pertaining to immigration matters, manpower consultative services and trade schools. This sub-vote also provides for community vocational rehabilitation, originally provided for under vote 47 of the Ministry of Health.
- (e) *Employment Standards Branch*—This program provides for the administration of the *Employment Standards Act* and the *Labour Code of British Columbia* through the enforcement of standards, education and regulation.
- (f) *Human Rights Programs*—These programs provide for the administration of the *Human Rights Code of British Columbia* (including the Human Rights Commission, the Human Rights Branch and individually appointed Boards of Inquiry) by means of investigations and settlements of alleged discrimination and through promotion of the principles of the Code.
- (g) *Building Occupancy Charges*—This program provides for payments to the British Columbia Buildings Corporation for rental and maintenance of buildings and office accommodation occupied by the Ministry.
- (h) *Computer and Consulting Charges*—This program provides for payments to the British Columbia Systems Corporation for data processing and management consulting services.
- (i) *Office of Women's Opportunities*—This program, under the direction of the Deputy Minister—Women's Opportunities, promotes the full participation of women in the labour force including opportunities in the public sector.

Appropriations	Classification by sub-vote	Actual Expenditures
4,346,025	Ministry Management .....	2,888,064
2,221,726	Industrial Relations, Occupational Environment and Compensation Advisory Services .....	1,983,077
7,747,664	Safety Engineering Services .....	7,173,138
8,094,712	Manpower .....	7,009,877
3,387,361	Employment Standards Branch .....	3,373,154
1,595,681	Human Rights Programs .....	1,251,959
3,037,416	Building Occupancy Charges (net of recoveries) .....	2,907,438
1,102,828	Computer and Consulting Charges .....	976,396
230,000	Office of Women's Opportunities .....	215,355
<u>31,763,413</u>	Total of vote .....	<u>27,778,458</u>
30,960,720	Main Estimates	
802,693	Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, sec. 14, O.I.C. 2060/82)—Transfer from Ministry of Health	
<u>31,763,413</u>		

Vote 58—Continued

Group account classification	
Salaries .....	19,816,753
Supplies and services .....	8,177,142
Capital .....	98,822
Other expenditure .....	45
Grants .....	537,410
	<u>28,630,172</u>
Less Transfers	
Vote 40—Salary Adjustments .....	379,798
Vote 71—Pre-retirement Leave .....	12,095
Vote 72—Employee Benefits .....	373,864
Recoveries	
Workers' Compensation Board .....	85,957
	<u>851,714</u>
	<u>27,778,458</u>

Vote 59

BOARDS AND AGENCIES

Description

This vote provides for the administration of the Labour Relations Board, the Essential Services Advisory Agency, the Employment Standards Board and the Provincial Apprenticeship Board. The Boards of Review, an appellate agency structured under the *Workers Compensation Act* is also included in this vote. Funds expended by the Boards of Review are recovered from the accident fund established pursuant to the *Workers Compensation Act*.

Appropriations		Actual Expenditures
Classification by sub-vote		
2,863,927	Labour Relations Board .....	2,455,087
236,786	Essential Services Advisory Agency .....	37,876
123,000	Provincial Apprenticeship Board .....	97,717
10	Boards of Review .....	1,204,165
132,655	Employment Standards Board .....	128,981
	Less Recoveries .....	1,204,888
<u>3,356,378</u>	Total of vote .....	<u>2,718,938</u>
Group account classification		
	Salaries .....	2,750,647
	Supplies and services .....	1,108,900
	Other expenditure .....	64,279
		<u>3,923,826</u>
Recoveries		
	Workers' Compensation Board .....	1,204,888
		<u>2,718,938</u>

## MINISTRY OF LANDS, PARKS AND HOUSING

## Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditures \$
		Estimated \$	Other Authorizations \$	Total \$	
60	Minister's Office .....	187,000			
	Statutory— <i>Legislative Assembly Allowances and Pension Act</i> (R.S.B.C. 1979, chap. 228, part 1, sec. 12) .....		1,023	188,023	177,599
61	Ministry Operations .....	78,448,990		78,448,990	72,658,103
62	Ministry Enterprises .....	10		10	
		78,636,000	1,023	78,637,023	72,835,702
	Special Purpose Accounts—				
	Crown Land— <i>Ministry of Lands, Parks and Housing Act</i> (R.S.B.C. 1979, chap. 277, sec. 7) .....	9,600,000	3,255,540	12,855,540	12,855,540
	Provincial Home Acquisition— <i>Home Conversion and Leasehold Loan Act</i> (R.S.B.C. 1979, chap. 170, sec. 17) and <i>Home Purchase Assistance Act</i> (R.S.B.C. 1979, chap. 172, sec. 21) .....	21,627,000	1,720,166	23,347,166	23,347,166
	<i>University Endowment Land Act</i> (R.S.B.C. 1979, chap. 420, sec. 3) .....	3,068,000		3,068,000	1,178,097
		112,931,000	4,976,729	117,907,729	110,216,505



DETAILS OF EXPENDITURES BY APPROPRIATIONS (VOTES) AND  
ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 60

MINISTER'S OFFICE

Description

This vote provides for the Office of the Minister of Lands, Parks and Housing, including his salary and expenses and those of his immediate staff.

Appropriations		Actual Expenditures
<u>188,023</u>	Total of vote .....	<u>177,599</u>
187,000	Main Estimates	
<u>1,023</u>	Statutory— <i>Legislative Assembly Allowances and Pension Act</i> (R.S.B.C. 1979, chap. 228, part 1, sec. 12)	
<u>188,023</u>		
Group account classification		
	Salaries .....	151,014
	Supplies and services .....	29,009
	Other expenditure .....	<u>5</u>
		180,028
	Less Transfers	
	Vote 40—Salary Adjustments .....	<u>2,429</u>
		<u>177,599</u>

## Vote 61

## MINISTRY OPERATIONS

*Description*

This vote provides for central Ministry administration and support services and the development and management of Ministry policy and programs in support of the Ministry's mandate for Lands, Parks and Outdoor Recreation and Housing, which includes:

- the management and allocation of Crown land in the Province of British Columbia;
- the development and management of housing programs to serve British Columbians;
- the maintenance and improvement of a quality system of parks for the enjoyment, inspiration and recreational use of all British Columbians and visitors and the coordination of policy and programs for outdoor recreation and outdoor recreation safety.

This vote consists of three sub-votes including Administration, Lands and Housing, and Parks and Outdoor Recreation.

- (a) *Administration*—This sub-vote provides for the Ministry executive; public information; legal, financial and personnel services; rental and maintenance of buildings and office accommodation occupied by the Ministry; data processing and computer system requirements; management of the Ministry's vehicle fleet and acquisition of vehicles; and supporting management systems for planning, monitoring, and controlling the Ministry's financial, human and physical resources.
- (b) *Lands and Housing*—This sub-vote provides for the management and allocation of Crown lands and the development and management of housing programs to serve British Columbians. It includes field and headquarter operations to develop and administer policy and programs in support of the Ministry's lands and housing responsibilities; grants and subsidies for the British Columbia Housing Management Commission and housing programs; and administration of the Mobile Home Registry and University Endowment Lands.
- (c) *Parks and Outdoor Recreation*—This sub-vote provides for the maintenance and improvement of a quality system of parks for the enjoyment, inspiration and recreational use of all British Columbians and visitors and the coordination of policy and programs for outdoor recreation and outdoor recreation safety.

Appropriations	Classification by sub-vote	Actual Expenditures
8,241,954	Administration .....	8,112,731
43,617,383	Lands and Housing .....	39,579,949
26,589,653	Parks and Outdoor Recreation .....	24,965,423
<u>78,448,990</u>	Total of vote .....	<u>72,658,103</u>
Group account classification		
	Salaries .....	33,301,085
	Supplies and services .....	17,315,907
	Capital .....	1,732,098
	Other expenditure .....	633,304
	Grants .....	23,340,755
		<u>76,323,149</u>
	Less Transfers	
	Vote 40—Salary adjustments .....	645,175
	Vote 71—Pre-retirement leave .....	39,981
	Vote 72—Employment benefits .....	370,115
	Recoveries	
	Provincial Home Acquisition Fund .....	1,230,848
	UBC, fire protection .....	43,411
	Ambulance services .....	59,057
	Other .....	<u>304</u>
		2,388,891
	Less U.E.L. receipts	
	Taxes .....	768,005
	Sales and services .....	499,724
	Miscellaneous .....	<u>8,426</u>
		<u>1,276,155</u>
		<u>72,658,103</u>

Vote 62

MINISTRY ENTERPRISES

Description

This vote provides for maintenance and operation of Manning Park Lodge, Gibsons Pass and Cypress Alpine Ski Areas, and the University Endowment Lands Golf Course. Funds expended by the Government are recovered from operational revenues.

Appropriations		Actual Expenditures
<u>10</u>	Total of vote (net recoveries) .....	<u>0</u>
Group account classification		
	Salaries .....	1,361,128
	Supplies and services .....	869,137
	Capital .....	135,948
	Other expenditure .....	20
		2,366,233
Less Transfers		
	Vote 40—Salary adjustments .....	7,939
	Vote 72—Employee Benefits .....	3,774
Recoveries		
	Sales .....	<u>2,354,520</u>
		2,366,233
		<u>0</u>

Statutory

CROWN LAND—MINISTRY OF LANDS, PARKS AND HOUSING ACT (R.S.B.C. 1979, chap. 277, sec. 7)

Appropriations		Actual Expenditures
<u>12,855,540</u>	Total expenditure .....	<u>12,855,540</u>
9,600,000	Main estimates	
3,255,540	Ministry of Lands, Parks and Housing Act (R.S.B.C. 1979, chap. 277, sec. 7)	
<u>12,855,540</u>		
Group account classification		
	Other expenditure .....	<u>12,855,540</u>

**Statutory**

PROVINCIAL HOME ACQUISITION—*HOME CONVERSION AND LEASEHOLD LOAN ACT*  
(R.S.B.C. 1979, chap. 170, sec. 17) and  
*HOME PURCHASE ASSISTANCE ACT* (R.S.B.C. 1979, chap. 172, sec. 21)

Appropriations		Actual Expenditures
<u>23,347,166</u>	Total expenditure.....	<u>23,347,166</u>
21,627,000	Main Estimates	
1,720,166	<i>Home Conversion and Leasehold Loan Act</i> (R.S.B.C. 1979, chap. 170, sec. 17) and <i>Home Purchase Assistance Act</i> (R.S.B.C. 1979, chap. 172, sec. 21)	
<u>23,347,166</u>		
	Group account classification	
	Supplies and services.....	156,000
	Other expenditure.....	2,960,538
	Grants.....	<u>20,230,628</u>
		<u>23,347,166</u>

**Statutory**

*UNIVERSITY ENDOWMENT LAND ACT* (R.S.B.C. 1979, chap. 420, sec. 3)

Appropriations		Actual Expenditures
<u>3,068,000</u>	Total expenditure.....	<u>1,178,097</u>
	Group account classification	
	Capital.....	<u>1,178,097</u>



## MINISTRY OF MUNICIPAL AFFAIRS

## Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditures
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
63	Minister's Office .....	205,621			
	Statutory— <i>Legislative Assembly Allowances and Pension Act</i> (R.S.B.C. 1979, chap. 228, part 1, sec. 12) .....		4,634	210,255	184,421
64	Operations and Administration .....	10,382,288		10,382,288	7,054,682
65	Revenue Sharing Fund .....	235,000,000		235,000,000	235,000,000
66	Transit Services .....	100,633,308		100,633,308	86,408,473
		346,221,217	4,634	346,225,851	328,647,576
	Special Purpose Account—Downtown Revitalization— <i>Special Appropriations Act</i> (S.B.C. 1982, chap. 40, sec. 2) .....	1,000,000		1,000,000	485,329
		347,221,217	4,634	347,225,851	329,132,905

DETAILS OF EXPENDITURES BY APPROPRIATIONS (VOTES) AND  
ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 63

MINISTER'S OFFICE

Description

This vote provides for the Office of the Minister of Municipal Affairs, including his salary and expenses and those of his immediate staff.

Appropriations		Actual Expenditures
<u>210,255</u>	Total of vote .....	<u>184,421</u>
205,621	Main estimates	
<u>4,634</u>	Statutory— <i>Legislative Assembly Allowances and Pension Act</i> (R.S.B.C. 1979, chap. 228, part 1, sec. 12)	
<u>210,255</u>		
Group account classification		
	Salaries .....	162,652
	Supplies and services .....	<u>24,268</u>
		186,920
	Less Transfers	
	Vote 40—Salary Adjustments .....	<u>2,499</u>
		<u>184,421</u>



## Vote 64

## OPERATIONS AND ADMINISTRATION

*Description*

This vote provides for executive direction and management of the Ministry, as well as delivery of operational and statutory grant programs.

- (a) *Planning, Policy and Central Services*—Provides for overall executive direction, as well as support services to local authorities and operational programs of the Ministry. Included in these functions are the Deputy Minister's Office; planning; policy research and development; legislative review; budget coordination; internal accounting and reporting; personnel; payroll; office accommodation and data processing services; administration of the Downtown Revitalization Program, the *Home Owner Grant Act*, the *Islands Trust Act* and Provincial regulations governing building construction; and, engineering analysis of local government water and sewerage construction projects.
- (b) *Municipal Finance and Administration Services*—Provides for executive direction in the review and monitoring of local government administrative and financial practices and procedures, as well as advisory and administrative services to municipal officers. Included in these functions are the Inspector of Municipalities Office; information and education services; investigations into local government issues; municipal financial and administrative services; and, the compilation, recording and assessment of municipal and regional statistical and related information.
- (c) *Grants, Contributions and Subsidies*—Provides for grants, contributions and subsidies to assist local governments in the financing of various projects and services. Included in this function is provision of grants in aid of local services to Provincial property and grants and subsidies provided under the *Municipal Aid Act* and the Neighbourhood Improvement Program. The community service grants program, for which funds were recovered from the Federal Government, ceased in 1981/82 fiscal year.

Appropriations	Classification by sub-vote	Actual Expenditures
3,744,343	Planning, Policy and Central Services .....	3,271,973
1,437,945	Municipal Finance and Administrative Services .....	1,336,293
	Grants, Contributions and Subsidies	
2,100,000	—Local Services to Provincial Property ...	2,179,116
2,850,000	—General Grants .....	256,725
250,000	—Neighbourhood Improvement Program .....	10,575
5,200,000		2,446,416
<u>10,382,288</u>	Total of vote .....	<u>7,054,682</u>
Group account classification		
	Salaries .....	3,430,515
	Supplies and services .....	1,327,718
	Other expenditure .....	6,722
	Grants .....	2,445,660
		7,210,615
Less Transfers		
	Vote 40—Salary Adjustments .....	79,472
	Vote 72—Employee Benefits .....	76,461
		155,933
		<u>7,054,682</u>

Vote 65

REVENUE SHARING FUND

Description

This vote provides for the transfer of funds to the Revenue Sharing Fund in accordance with the provisions of the *Revenue Sharing Act*. Expenditures are made from the Revenue Sharing Fund in respect to various grants and subsidies to municipalities and regional districts.

Appropriations		Actual Expenditures
<u>235,000,000</u>	Total of vote .....	<u>235,000,000</u>
Group account classification		
	Other expenditure .....	<u>235,000,000</u>

Vote 66

TRANSIT SERVICES

Description

This vote provides funding for the British Columbia Transit (formerly Urban Transit Authority), including custom bus services, in accordance with the *British Columbia Transit Act* (formerly *Urban Transit Authority Act*). The vote also provided for the funding of the Ministry's commitment and subsidies under the *Transit Services Act*.

- (a) *Urban Transit Authority* (now *British Columbia Transit*)—Provides to residents of large and small communities throughout the Province, a reasonable and cost effective level of urban public passenger transportation services.
- (b) *Custom Bus Services*—Provides urban transportation services to the disabled in various communities throughout the Province.
- (c) *Provincial Transit Subsidies*—In accordance with the *Transit Services Act*, provided assistance to Provincial inter-urban bus services.

Appropriations		Actual Expenditures
Classification by sub-vote		
91,133,308	Urban Transit Authority (now British Columbia Transit) .....	76,693,693
1,000,000	Custom Bus Services .....	1,314,780
<u>8,500,000</u>	Provincial Transit Subsidies .....	<u>8,400,000</u>
<u>100,633,308</u>	Total of vote .....	<u>86,408,473</u>
Group account classification		
	Grants .....	94,128,062
	Recoveries	
	British Columbia Transit .....	<u>7,719,589</u>
		<u>86,408,473</u>

Special Purpose Account

DOWNTOWN REVITALIZATION

*SPECIAL APPROPRIATIONS ACT* (S.B.C. 1982, chap. 40, sec. 2)

Appropriations		Actual Expenditures
<u>1,000,000</u>	Total expenditure .....	<u>485,329</u>
Group account classification		
	Grants .....	<u>485,329</u>

## MINISTRY OF PROVINCIAL SECRETARY AND GOVERNMENT SERVICES

## Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditures
		Estimated	Other	Total	
		\$	\$	\$	\$
67	Minister's Office .....	191,744			
	Statutory— <i>Legislative Assembly Allowances and Pension Act</i> (R.S.B.C. 1979, chap. 228, part 1, sec. 12) .....		1,610	193,354	159,424
68	Provincial Secretary and Government Services Programs .....	64,504,470			
	Statutory— <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 23 (3)) .....		(3,753,457)	60,751,013	56,841,264
69	Culture, Heritage and Recreation Programs .....	20,871,803		20,871,803	17,817,869
70	Public Service Commission .....	5,051,067		5,051,067	4,220,877
71	Superannuation Commission .....	140,065,034		140,065,034	139,761,489
72	Government Employee Relations Bureau .....	14,367,240		14,367,240	12,758,276
	Statutory— <i>Inquiry Act</i> (R.S.B.C. 1979, chap. 198, part 2, sec. 18)—Investigating Amendments to the <i>Constitution Act</i> .....		153,698	153,698	153,698
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 14)—Write-off, Uncollectable Debt .....		2,445	2,445	2,445
		245,051,358	(3,595,704)	241,455,654	231,715,342
	Special Purpose Accounts—				
	Barkerville Historic Park Development— <i>Special Appropriations Act</i> , (S.B.C. 1982, chap. 40, sec. 1) .....	869,000	661,225	1,530,225	1,530,225
	Provincial Computerization of Libraries— <i>Special Appropriations Act</i> , (S.B.C. 1982, chap. 40, sec. 7) .....	973,000		973,000	818,893
		246,893,358	(2,934,479)	243,958,879	234,064,460

DETAILS OF EXPENDITURES BY APPROPRIATIONS (VOTES) AND  
ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 67

MINISTER'S OFFICE

Description

This vote provides for the Office of the Provincial Secretary and Minister of Government Services, including his salary and expenses and those of his immediate staff.

Appropriations		Actual Expenditures
<u>193,354</u>	Total of vote .....	<u>159,424</u>
191,744	Main Estimates	
<u>1,610</u>	Statutory— <i>Legislative Assembly Allowances and Pension Act</i> (R.S.B.C. 1979, chap 228, part 1, sec. 12)	
<u>193,354</u>		
Group account classification		
	Salaries .....	136,233
	Supplies and services .....	<u>34,937</u>
		171,170
Less Transfers		
	Vote 40—Salary Adjustments .....	1,100
	Vote 71—Pre-retirement Leave .....	<u>10,646</u>
		<u>11,746</u>
		<u>159,424</u>

## Vote 68

## PROVINCIAL SECRETARY AND GOVERNMENT SERVICES

## Description

This vote provides for the administration of the *Provincial Secretary and Government Services Act* and the provision of central services to government ministries, the Executive Council and the Legislature.

- (a) *Administration and Legislative Services*—Provides for executive and administrative functions including order in council administration, official functions of the Provincial Secretary, financial services, planning and analysis, personnel management, information services, the administration of the First Citizens' Fund, grants to non-profit associations, data processing and building occupancy costs and a contingency for miscellaneous expenditures.
- (b) *Protocol*—Provides for the expenses of Cabinet and its members, Cabinet committees, government-sponsored meal functions, official ceremonies, and for the costs associated with visiting dignitaries.
- (c) *Government House*—Provides for the operation of Government House, including official functions held there, and for the Office of the Lieutenant-Governor.
- (d) *Government Services*—Provides legislative library services; space and facilities in Vancouver for public and government presentations; printing services and stationery supplies for all ministries and related organizations; government postal services; microfilming services for all ministries; insurance services for all ministries; management of a government records centre; restoration and construction services to the Legislative Buildings, as well as maintenance service to the Legislative Buildings and Government House.
- (e) *Government Information Services*—Provides for the coordination, planning and implementation of government communication policy and programs, and for the operation of an audio-visual production centre for use by all ministries.
- (f) *British Columbia Lotteries*—Provides for the administration of the lotteries of the Western Canada Lottery Foundation, and the Interprovincial Lottery Corporation in British Columbia. Funds are also provided for licensing bingos and other forms of social gambling in the Province, and for the administration of grants funded from the Lottery Fund.
- (g) *Provincial Elections*—Provides for the administration of Provincial elections, by-elections and plebiscites, and for the registration of voters in preparation of Provincial lists of voters.
- (h) *Unemployment Insurance*—Provides for the Provincial Government's contribution, as an employer, toward unemployment insurance premiums.
- (i) *Workers' Compensation*—Provides for the Provincial Government's contribution, as an employer, toward the assessment levied by the Workers' Compensation Board.

Appropriations	Classification by sub-vote	Actual Expenditures
14,477,981	Administration and Legislative Services .....	12,324,570
862,226	Protocol .....	531,580
332,993	Government House .....	275,886
21,694,328	Government Services (net of recoveries) .....	15,557,516
1,384,874	Government Information Services (net of recoveries) .....	1,227,902
10	British Columbia Lotteries (net of recoveries) .....	0
5,959,315	Provincial Elections .....	6,036,245
11,550,314	Unemployment Insurance .....	13,466,388
4,488,972	Workers' Compensation .....	7,421,177
<u>60,751,013</u>	Total of vote .....	<u>56,841,264</u>
64,504,470	Main Estimates	
(3,753,457)	Statutory— <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 23 (3))	
<u>60,751,013</u>		
	Group account classification	
	Salaries .....	15,864,577
	Supplies and services .....	47,720,906
	Capital .....	435,004
	Other expenditure .....	22,055,970
	Grants .....	109,786
		<u>86,186,243</u>
	Less Transfers	
	Vote 40—Salary Adjustments .....	232,180
	Vote 71—Pre-retirement Leave .....	20,996
	Vote 72—Employee Benefits .....	97,057
	Recoveries	
	Lottery Fund .....	1,565,626
	Queen's Printer .....	26,717,292
	Unemployment Insurance Commission .....	583,514
	Other .....	<u>128,314</u>
		<u>29,344,979</u>
		<u>56,841,264</u>

Vote 69

CULTURE, HERITAGE AND RECREATION PROGRAMS

Description

This vote provides for the delivery of government programs under the *Museum Act*, *Library Act*, and *Heritage Conservation Act*, as well as for implementation of policies and programs in the areas of culture, multicultural, the arts, and amateur sports and recreation.

- (a) *Provincial Museum*—Pursuant to the *Museum Act*, the Provincial Museum provides for increasing the knowledge of British Columbia's human and natural history, through acquiring and caring for collections, and communicating to people the knowledge gained.
- (b) *Provincial Archives*—Provides for the acquisition and preservation of historical government and private documents, printed materials, and other records such as photographs, paintings, prints, and audio/visual recordings, considered to be of permanent historical significance to the Province of British Columbia.
- (c) *Heritage Conservation*—The heritage conservation program provides for meeting the requirements of the *Heritage Conservation Act*, through the protection, preservation and management of the Province's heritage resources, including archaeological sites, heritage buildings and the administration of the British Columbia Heritage Trust Fund.
- (d) *Recreation and Sport*—The recreation and sport program provides for implementation of government policies and services in the areas of amateur sport, recreation and physical fitness; advice and funding to amateur sport and recreation organizations; scholarships to individuals; operation of the British Columbia Summer and Winter Games; and administration of the Physical Fitness and Amateur Sports Fund.
- (e) *Cultural Services*—The cultural services program provides for implementation of government policies and services in the performing arts, museums, art galleries, and multicultural, providing funding and advice to arts and cultural organizations and individuals; managing the British Columbia Art Collection; and administering the British Columbia Cultural Fund.
- (f) *Library Services*—The library services program provides for administration of the *Library Act*, advice and funding to the Province's public library systems; direct library services to various areas of the Province; and the delivery of library services to special populations of the Province.

Appropriations		Actual Expenditures
	Classification by sub-vote	
4,949,629	Provincial Museum .....	4,051,930
1,636,292	Provincial Archives .....	1,304,953
2,371,408	Heritage Conservation .....	1,854,990
2,557,129	Recreation and Sport .....	2,050,151
1,545,671	Cultural Services .....	1,107,182
7,811,674	Library Services .....	7,448,663
<u>20,871,803</u>	Total of vote .....	<u>17,817,869</u>
	Group account classification	
	Salaries .....	8,261,882
	Supplies and services .....	2,706,512
	Capital .....	155,068
	Other expenditure .....	601
	Grants .....	6,949,837
		18,073,900
	Less Transfers	
	Vote 40—Salary Adjustments .....	215,334
	Vote 71—Pre-retirement Leave .....	11,293
	Vote 72—Employee Benefits .....	29,404
		<u>256,031</u>
		<u>17,817,869</u>

## Vote 70

## PUBLIC SERVICE COMMISSION

*Description*

This vote provides for planning and administration of policies and procedures related to personnel recruitment, selection and related appeals, as well as staff development and safety programs.

- (a) *Executive and Administration*—Provides policy, administrative direction and support services to the Public Service Commission, as well as administration of the appointment appeal process.
- (b) *Recruitment and Selection*—Provides personnel recruitment assistance to ministries in relation to advertising, interviewing and selecting government personnel.
- (c) *Staff Development and Safety*—Provides staff training and occupational safety programs for British Columbia Government employees.
- (d) *Salary and Benefits of Sundry Employees*—Provides for the costs of employing former employees of the Department of Public Works not hired by the British Columbia Buildings Corporation.

Appropriations		Actual Expenditures
	Classification by sub-vote	
926,941	Public Service Commission—Executive and Administration.....	1,291,002
2,569,293	Public Service Commission—Recruitment and Selection.....	1,576,684
1,394,833	Public Service Commission—Staff Development and Safety.....	1,166,072
<u>160,000</u>	Salary and Benefits—Sundry Employees.....	<u>187,119</u>
<u>5,051,067</u>	Total of vote .....	<u>4,220,877</u>
	Group account classification	
	Salaries.....	3,137,053
	Supplies and services.....	1,227,920
	Other expenditure.....	<u>19</u>
		4,364,992
	Less Transfers	
	Vote 71—Pre-retirement Leave.....	2,103
	Vote 72—Employee Benefits.....	<u>142,012</u>
		<u>144,115</u>
		<u>4,220,877</u>



## Vote 71

## SUPERANNUATION COMMISSION

*Description*

This vote provides policy, administrative, and support services to Government pension and benefit plans.

- (a) *Superannuation Branch Administration*—Provides policy, administrative and support services for the operation of nine pension plans authorized by the following statutes or regulations:

*Pension (Public Service) Act;*

*Pension (Municipal) Act;*

*Pension (Teachers) Act;*

*Pension (College) Act;*

*Legislative Assembly Allowances and Pension Act;*

British Columbia Railway Company Pension Fund Rules and Regulations;

British Columbia Hydro and Power Authority Pension Fund Regulations;

British Columbia Power Commission Superannuation Fund Regulations;

Workers' Compensation Board Superannuation Fund Plan.

- (b) *Employee Benefits Administration*—Provides policy, administrative and support services for the administration of employee fringe benefits as authorized by the *Public Service Benefit Plan Act* and other statutes.

- (c) *Government Contributions (Provincial Pension Plan)*—Provides for employer costs of matching employee contributions to the Public Service Superannuation Plan including related operations, whose payrolls are administered by the central pay office of the Provincial Government.

- (d) *Government Contributions (Canada Pension Plan)*—Provides for employer costs of matching employee contributions to the Canada Pension Plan including related operations, whose payrolls are administered by the central pay office of the Provincial Government.

- (e) *Death Benefits*—Provides for payment of death benefits to nominated beneficiaries of participating Public Service pensioners.

- (f) *Miscellaneous Statutory Items*—Provides for employer costs of the amount in excess of employee and employer contributions, accumulated with interest, required to provide capital costs of pensions granted under the Public Service Superannuation Plan, and other minor statutory requirements, such as payment in recognition of war service.

- (g) *Members of the Legislative Assembly Superannuation Plan*—Provides for government contributions to the Members of the *Legislative Assembly Allowances and Pension Act—Part II*.

- (h) *Public Service Extended Health and Dental Plan*—Provides for employer costs of employee fringe benefits for the Extended Health and Dental Plan.

- (i) *Public Service Group Insurance*—Provides for employer costs of employee fringe benefits for the Group Life Insurance Plan.

- (j) *Medical Services Plan*—Provides for payment by the employer of employee fringe benefits for the Medical Services Plan premiums.

- (k) *Long Term Disability Plan*—Provides for employer costs of employee fringe benefits for contributions to the Long Term Disability Plan.

- (l) *Death-In-Service Gratuities*—Provides for employer costs of employee fringe benefits for service gratuities upon death in service.

- (m) *Retiring Allowances*—Provides for employer costs to employee fringe benefits for retirement allowances granted to employees.

- (n) *Pre-retirement Leave*—Provides for employer costs of employee fringe benefits for pre-retirement leave.

- (o) *Group Air Travel Insurance*—Provides for employer costs of employee fringe benefits for group aviation accident insurance coverage.

Appropriations		Actual Expenditures
	Classification by sub-vote	
4,545,099	Superannuation Branch Administration.....	4,460,432
286,935	Employee Benefits Administration .....	255,129
50,445,000	Government Contributions—Provincial Pension Plan (net of recoveries) .....	50,048,697
12,245,000	Government Contributions—Canada Pension Plan (net of recoveries) .....	11,258,286
110,000	Death Benefits.....	107,900
28,200,000	Miscellaneous Statutory Items.....	28,565,403
312,000	Government Contributions— <i>Legislative Assembly Allowances and Pension Act</i> .....	245,953
13,700,000	Public Service Extended Health and Dental Plan (net of recoveries) .....	15,293,834
3,280,000	Public Service Group Insurance (net of recoveries) .....	3,232,702
7,350,000	Medical Services Plan (net of recoveries) .....	8,818,854
10,736,000	Long Term Disability Plan (net of recoveries) .....	10,635,142
970,000	Grants <i>re</i> Public Service Gratuities .....	931,482
2,250,000	Retiring Allowances.....	1,741,952
5,500,000	Pre-retirement Leave .....	4,027,966
135,000	Group Aviation Accident Insurance .....	137,757
<u>140,065,034</u>	Total of vote .....	<u>139,761,489</u>

**Vote 71—Continued**

Group account classification	
Salary Transfers—Retiring allowances and Pre-retirement leave .....	2,203,473
Salaries .....	2,621,286
Supplies and services .....	2,149,523
Other expenditure .....	<u>140,718,409</u>
	147,692,691
<i>Less Transfers</i>	
Vote 40—Salary Adjustments .....	55,250
Recoveries	
Provincial Pension Plan .....	1,417,512
Canada Pension Plan .....	395,222
Extended Health and Dental Plan .....	3,113,324
Group Insurance Plan .....	2,253,784
Medical Services Plan .....	556,252
Long Term Disability Plan .....	<u>139,858</u>
	<u>7,931,202</u>
	<u><u>139,761,489</u></u>

**Vote 72**

**GOVERNMENT EMPLOYEE RELATIONS BUREAU**

*Description*

This vote provides for staff support to the Treasury Board by developing personnel management policies and practices, including the negotiation and administration of collective agreements on behalf of the government; the establishment of rates of remuneration, fringe benefit policies, practices and administration; the establishment and review of systems of job evaluation and classification in the government services; and determines the classification of all positions within government organization structures. Also provided for is: the employer's cost in respect of benefits for the licensed professional employees group, the management appointments and those other employees not covered by a collective agreement; settlement payments in respect of grievances arbitration, rights disputes, severance, and other personnel related settlements agreed to by the bureau; and the employer's cost share in respect of boards of arbitration.

Appropriations		Actual Expenditures
<u>14,367,240</u>	Total of vote .....	<u>12,758,276</u>
Group account classification		
Salaries .....		2,569,474
Supplies and services .....		1,040,935
Other expenditure .....		577,193
Employee Benefits for Management and Professional Employees (all ministries) .....		8,685,255
		<u>12,872,857</u>
Less Transfers		
Vote 40—Salary Adjustments .....	105,846	
Vote 71—Pre-retirement Leave .....	<u>8,735</u>	
		<u>114,581</u>
		<u>12,758,276</u>

**Statutory**

*INQUIRY ACT* (R.S.B.C. 1979, chap. 198, part 2, sec. 18)

Appropriations		Actual Expenditures
<u>153,698</u>	Investigating amendments to the <i>Constitution Act</i> .....	<u>153,698</u>
Group account classification		
Salaries .....		13,291
Supplies and services .....		140,206
Other expenditure .....		201
		<u>153,698</u>

**Statutory**

*FINANCIAL ADMINISTRATION ACT* (S.B.C. 1981, chap. 15, sec. 14)

Appropriations		Actual Expenditures
<u>2,445</u>	Write-offs under \$2,000 .....	<u>2,445</u>
Group account classification		
Other expenditure .....		<u>2,445</u>

**Special Purpose Account**

BARKERVILLE HISTORIC PARK DEVELOPMENT  
*SPECIAL APPROPRIATIONS ACT* (S.B.C. 1982, chap. 40, sec. 1)

Appropriations		Actual Expenditures
<u>1,530,225</u>	Total expenditure .....	<u>1,530,225</u>

869,000	Main Estimates
<u>661,225</u>	<i>Special Appropriations Act</i> (S.B.C. 1982, chap. 40, sec. 1)
<u>1,530,225</u>	

Group account classification	
Salaries .....	278,937
Supplies and services .....	1,016,060
Capital .....	234,766
Other expenditure .....	<u>462</u>
	<u>1,530,225</u>

**Special Purpose Account**

PROVINCIAL COMPUTERIZATION OF LIBRARIES  
*SPECIAL APPROPRIATIONS ACT* (S.B.C. 1982, chap. 40, sec. 7)

Appropriations		Actual Expenditures
<u>973,000</u>	Total expenditure .....	<u>818,893</u>

Group account classification	
Grants .....	<u>818,893</u>



## MINISTRY OF TOURISM

## Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditures
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
73	Minister's Office .....	204,003			
	Statutory— <i>Legislative Assembly Allowances and Pension Act</i> (R.S.B.C. 1979, chap. 228, part 1, sec. 12) .....		4,626	208,629	182,775
74	Operations Services .....	5,269,233		5,269,233	4,677,888
75	Marketing Services .....	8,207,664			
	Supplement—Special Warrant No. 9... Statutory— <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 23 (3)) .....		1,000,000 (1,428,770)	7,778,894	7,748,959
	Statutory— <i>Public Service Act</i> (R.S.B.C. 1979, chap. 343, sec. 78)—Medical Expenses, London, England and California, U.S.A. ....		24,149	24,149	24,149
		<u>13,680,900</u>	<u>(399,995)</u>	<u>13,280,905</u>	<u>12,633,771</u>

DETAILS OF EXPENDITURES BY APPROPRIATIONS (VOTES) AND  
ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 73

MINISTER'S OFFICE

Description

This vote provides for the Office of the Minister of Tourism, including his salary and expenses and those of his immediate staff.

Appropriations		Actual Expenditures
<u>208,629</u>	Total of vote .....	<u>182,775</u>
204,003	Main Estimates	
4,626	Statutory— <i>Legislative Assembly Allowances and Pension Act</i> (R.S.B.C. 1979, chap. 228, part 1, sec. 12)	
<u>208,629</u>		
Group account classification		
	Salaries .....	138,894
	Supplies and services .....	<u>44,773</u>
		183,667
Less Transfers		
	Vote 40—Salary Adjustments .....	567
	Vote 72—Employee Benefits .....	<u>325</u>
		<u>892</u>
		<u>182,775</u>



## Vote 74

## OPERATIONS SERVICES

*Description*

This vote provides for executive, administrative and planning direction for the Ministry through the following sub-votes: Deputy Minister's Office; Operations Administration; Finance, Administration and Personnel Services; and Policy, Development and Planning as well as the following operating programs.

- (a) *Visitor's Services*—Provides for visitor reception and information facilities located at entry points to the Province, to encourage the travelling public to extend their stay and return to the Province, improvement in accommodation standards through the voluntary inspection of accommodation facilities, publishing the Tourist Accommodation Directory, warehousing and distribution of Ministry brochures and literature, administration of Regional Contributing Grants and encouraging industry development through liaison with the private sector.
- (b) *Educational Services*—Provides for training services to operators and employees in the travel industry through Ministry sponsored and implemented courses such as Hospitality Training Program, Travel Counselling Course, and Ski Industry Awareness Program.
- (c) *Beautiful British Columbia Magazine and Ministry Publications*—Provides for the printing, circulation and distribution of the *Beautiful British Columbia* magazine, other Ministry publications and the administration of revenue generated from magazine sales.
- (d) *Regional Contributing Grants*—Provides financial assistance to the regional tourist associations in the Province to facilitate the organization, coordination and promotion of regional and community attractions and events.

Appropriations		Actual Expenditures
	Classification by sub-vote	
158,392	Deputy Minister's Office .....	149,106
85,926	Operations Administration .....	86,910
1,185,769	Finance, Administration and Personnel Services .....	1,083,886
615,382	Policy, Development and Planning .....	473,407
1,526,429	Visitor Services .....	1,292,095
278,947	Educational Services .....	267,732
645,988	<i>Beautiful British Columbia Magazine and Ministry Publications</i> (net of recoveries) .....	589,886
772,400	Regional Contributing Grants .....	734,866
<u>5,269,233</u>	Total of vote .....	<u>4,677,888</u>
	Group account classification	
	Salaries .....	2,280,285
	Supplies and services .....	3,847,074
	Grants .....	732,745
		6,860,104
	Less Transfers	
	Vote 40—Salary Adjustments .....	45,580
	Vote 72—Employee Benefits .....	35,450
	Recoveries	
	<i>Beautiful British Columbia Magazine</i> .....	2,101,186
		<u>2,182,216</u>
		<u>4,677,888</u>

## Vote 75

## MARKETING SERVICES

*Description*

This vote provides for the marketing and promotion of the Province as a tourist destination.

- (a) *Marketing Administration*—Provides for executive and administrative direction.
- (b) *Marketing and Advertising*—Provides for the advertising and special promotional programs in the area of consumer marketing. These programs include special events and attractions, such as the Resident Awareness Campaign, Good Show, Royal Hudson Train, together with major advertising and promotional requirements.
- (c) *Market Development and Trade Sales*—Provides for on-going travel promotions both in British Columbia and world markets. Programs include the promotion of conventions, winter ski development and other related functions, including the operation of offices located outside of Canada.
- (d) *Film Promotion*—Provides for marketing of British Columbia as a location for the production of TV commercials and movies and full length feature movies.
- (e) *Special Services*—Provides for the editorial content and format of the *Beautiful British Columbia* magazine and Ministry publications and the production of all still and motion picture photography in the Ministry, including photographic processing and printing laboratory services.
- (f) *Information Services*—Provides for the coordination, production and dissemination of all Ministry news releases, speeches, reports and newsletters.

Appropriations	Classification by sub-vote	Actual Expenditures
87,259	Marketing Administration .....	80,137
5,305,374	Marketing and Advertising .....	5,407,214
1,214,974	Market Development .....	1,179,686
277,521	Film Promotion .....	268,126
731,608	Special Services .....	717,011
162,158	Information Services .....	96,785
<u>7,778,894</u>	Total of vote .....	<u>7,748,959</u>
8,207,664	Main Estimates	
1,000,000	Special Warrant No. 9	
(1,428,770)	Statutory— <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 23 (3))	
<u>7,778,894</u>		

## Group account classification

Salaries .....	1,168,862
Supplies and services .....	6,561,439
Capital .....	32,761
Other expenditure .....	18,835
	<u>7,781,897</u>
Less Transfers	
Vote 40—Salary Adjustments .....	23,558
Vote 72—Employee Benefits .....	9,380
	<u>32,938</u>
	<u>7,748,959</u>

## Statutory

*PUBLIC SERVICE ACT* (R.S.B.C. 1979, chap. 343, sec. 78)

Appropriations		Actual Expenditures
313	Medical expenses, London, England .....	313
23,836	Medical expenses, California, U.S.A. ....	23,836
<u>24,149</u>	Total expenditure .....	<u>24,149</u>
Group account classification		
	Other expenditure .....	<u>24,149</u>

## MINISTRY OF TRANSPORTATION AND HIGHWAYS

## Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditures
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
76	Minister's Office .....	228,769			
	Statutory— <i>Legislative Assembly Allowances and Pension Act</i> (R.S.B.C. 1979, chap. 228, part 1, sec. 12) .....		1,023	229,792	196,741
77	Administration and Services Department .....	19,242,394		19,242,394	15,407,983
78	Highway Operations Department .....	521,132,477			
	Statutory— <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 23 (3)) .....		(2,466,179)	518,666,298	451,543,643
79	Hydro Development—Highways .....	10		10	
80	Transportation Policy Department .....	5,658,433		5,658,433	3,921,432
81	Crown Corporation Assistance .....	54,822,700		54,822,700	54,820,819
82	Motor Vehicle Department .....	30,543,264		30,543,264	24,765,105
83	Motor Carrier Commission and Branch .....	2,542,953		2,542,953	2,152,252
		634,171,000	(2,465,156)	631,705,844	552,807,975
	Statutory—Fraser River Crossing— <i>Special Funds Act</i> (S.B.C. 1980, chap. 53, part 5) .....		40,378	40,378	40,378
		634,171,000	(2,424,778)	631,746,222	552,848,353

DETAILS OF EXPENDITURES BY APPROPRIATIONS (VOTES) AND  
ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 76

MINISTER'S OFFICE

Description

This vote provides for the Office of the Minister of Transportation and Highways, including his salary and expenses and those of his immediate staff.

Appropriations		Actual Expenditures
<u>229,792</u>	Total of vote .....	<u>196,741</u>
228,769	Main Estimates	
1,023	Statutory— <i>Legislative Assembly Allowances and Pension Act</i> (R.S.B.C. 1979, chap. 228, part 1, sec. 12).	
<u>229,792</u>		
Group account classification		
	Salaries .....	170,527
	Supplies and services .....	<u>29,871</u>
		200,398
Less Transfers		
	Vote 40—Salary Adjustments .....	1,125
	Vote 72—Employee Benefits .....	<u>2,532</u>
		<u>3,657</u>
		<u>196,741</u>

## Vote 77

## ADMINISTRATION AND SERVICES DEPARTMENT

*Description*

This vote provides for the overall policy direction of the Ministry and for the provision of air services to meet the requirements of the Provincial Government.

- (a) *General Administration*—This sub-vote provides for the overall policy direction of the Ministry, including the offices of the Deputy Minister and two Assistant Deputy Ministers, and for the administrative and support services to the operational, planning and research program, including the overall management of the Ministry's resources.
- (b) *Air Services Branch*—This sub-vote provides for the air services requirements for the Provincial government including the acquisition and maintenance of aircraft, air and ground crews and other related operational and administrative costs together with the operation of a travel recording centre.

Appropriations		Actual Expenditures
	Classification by sub-vote	
12,448,867	General Administration .....	10,135,859
<u>6,793,527</u>	Air Services Branch (net of recoveries) .....	<u>5,272,124</u>
<u>19,242,394</u>	Total of vote .....	<u>15,407,983</u>
	Group account classification	
	Salaries .....	7,990,999
	Supplies and services .....	8,467,535
	Capital .....	152,869
	Other expenditure .....	<u>105</u>
		16,611,508
	Less Transfers	
	Vote 40—Salary Adjustments .....	136,580
	Vote 71—Pre-retirement Leave .....	13,866
	Vote 72—Employee Benefits .....	152,744
	Recoveries	
	Ministries .....	885,060
	Other .....	<u>15,275</u>
		<u>1,203,525</u>
		<u>15,407,983</u>

## Vote 78

## HIGHWAY OPERATIONS DEPARTMENT

*Description*

This vote provides for the all-year maintenance and operation of the existing highway and ferry system, and for the development and expansion of the system to meet transportation needs of industry and the general public.

- (a) *Highway Maintenance*—This sub-vote makes provision for the maintenance and operation of highways and roads, bridge structures, ferry routes, ferry landings, tunnels, equipment operation and replacement, including winter maintenance involving snow and ice removal, and the payment of grants, contributions and subsidies.
- (b) *Highway Construction and Improvements*—This sub-vote makes provision for the development, improvement and expansion of the highway and ferry system, including planning, engineering, design, survey, construction, reconstruction, rights-of-way acquisition, property purchase and paving, all relating to Provincial highways, roads, bridges, ferries, ferry landings, and tunnels; the purchase of additional equipment and machinery, and payment of authorized grants and contributions to other jurisdictions in connection with their highway systems and other authorized grants.

Appropriations	Classification by sub-vote	Actual Expenditures
	Highway Maintenance (net of recoveries)	
192,459,436	—Road Maintenance .....	166,861,185
10,363,000	—Bridge Maintenance .....	9,892,983
<u>33,632,000</u>	—Ferry Maintenance and Operations .....	<u>30,067,261</u>
236,454,436		206,821,429
	Highway Construction and Improvements	
127,000,932	—Road Construction and Improvement .....	119,495,786
62,814,882	—Bridges and Ferries—Construction and Improvements .....	47,763,947
33,999,694	—Paving Construction and Improvements ..	31,221,192
25,238,354	—Planning and Engineering Services .....	24,463,783
29,700,000	—Property Acquisition .....	19,339,835
<u>3,458,000</u>	—Municipal Grants .....	<u>2,437,671</u>
<u>282,211,862</u>		<u>244,722,214</u>
<u>518,666,298</u>	Total of vote .....	<u>451,543,643</u>
521,132,477	Main Estimates	
(2,466,179)	Statutory— <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 23 (3))	
<u>518,666,298</u>		

## Group account classification

Salaries .....	152,466,419
Supplies and services .....	162,677,740
Capital .....	147,100,483
Other expenditure .....	109,201
Grants .....	<u>3,718,529</u>
	466,072,372
Less Transfers	
Vote 40—Salary Adjustments .....	3,586,558
Vote 71—Pre-retirement Leave .....	395,178
Vote 72—Employee Benefits .....	658,884
Recoveries	
British Columbia Railway .....	3,318,168
British Columbia Ferry Corporation .....	6,490,185
Other .....	<u>79,756</u>
	14,528,729
	<u>451,543,643</u>

## Vote 79

## HYDRO DEVELOPMENT—HIGHWAYS

*Description*

This vote provides for the relocation of Provincial Highway 23, Revelstoke to Mica Creek, resulting from the construction by British Columbia Hydro and Power Authority of the Revelstoke Dam, and further provides for the recovery from British Columbia Hydro and Power Authority of all costs resulting from the highway relocation.

Appropriations		Actual Expenditures
	Classification by sub-vote	
14,761,000	Hydro Development—Highway Construction .....	17,800,247
14,760,990	Less Recoveries from British Columbia Hydro and Power Authority .....	17,800,247
<u>10</u>	Total of vote .....	<u>0</u>
	Group account classification	
	Salaries .....	1,185,730
	Supplies and services .....	786,527
	Capital .....	15,825,753
	Other expenditure .....	<u>2,237</u>
		17,800,247
	Recoveries	
	British Columbia Hydro and Power Authority .....	17,800,247
		<u>0</u>



Vote 80

TRANSPORTATION POLICY DEPARTMENT

Description

This vote provides for the development, evaluation and implementation of transportation policy in the marine, air, rail and other surface systems. It also provides for regulatory activity under the *Pipeline Act* and *Railway Act*.

- (a) *Administration*—This sub-vote provides for the Office of the Assistant Deputy Minister of Transportation Policy and his support Staff.
- (b) *Transportation Policy Analysis Branch*—This sub-vote provides for the development of a comprehensive Provincial policy, including consideration of Provincial transportation programs such as British Columbia Ferry Corporation and British Columbia Railway Company. This sub-vote also provides for the Air Transport Assistance Program which provides grants to communities in the development of local airport facilities.
- (c) *Engineering Inspection Branch*—This sub-vote provides for regulatory activity, such as, monitoring of construction, final inspections, annual inspections or certification of industrial projects, subject to the *Railway Act* and *Pipeline Act*. The branch examines and certifies operating personnel for railway and aerial tramways.

Appropriations	Classification by sub-vote	Actual Expenditures
302,057	Administration .....	231,105
3,424,226	Transportation Policy Analysis Branch .....	2,358,023
<u>1,932,150</u>	Engineering Inspection Branch .....	<u>1,332,304</u>
<u>5,658,433</u>	Total of vote .....	<u>3,921,432</u>
Group account classification		
	Salaries .....	1,553,088
	Supplies and services .....	739,540
	Capital .....	6,043
	Other expenditure .....	92
	Grants .....	<u>1,666,725</u>
		3,965,488
	Less Transfers	
	Vote 40—Salary Adjustments .....	16,000
	Vote 72—Employee Benefits .....	<u>28,056</u>
		44,056
		<u>3,921,432</u>

Vote 81

CROWN CORPORATION ASSISTANCE

Description

This vote makes provision for the payment of a subsidy to the British Columbia Ferry Corporation and grants to the British Columbia Railway Company.

- (a) *British Columbia Ferries*—This sub-vote provides for payment of a subsidy to the British Columbia Ferry Corporation and for lease payments and related administrative costs for ferries sub-leased to and operated by the Corporation.
- (b) *British Columbia Railway*—This sub-vote provides for grants to the British Columbia Railway Company to compensate the railway for the operating loss on government mandated services.

Appropriations	Classification by sub-vote	Actual Expenditures
47,822,700	British Columbia Ferry Corporation .....	47,820,819
<u>7,000,000</u>	British Columbia Railway Company .....	<u>7,000,000</u>
<u>54,822,700</u>	Total of vote .....	<u>54,820,819</u>
Group account classification		
	Supplies and services .....	4,820,819
	Grants .....	<u>50,000,000</u>
		<u>54,820,819</u>

## Vote 82

## MOTOR VEHICLE DEPARTMENT

*Description*

This vote provides for the administration of the laws, regulations, and policies governing the operation of motor vehicles and industrial equipment in accordance with provisions of the *Motor Vehicle Act*, *Commercial Transport Act*, *Motor Vehicle (All Terrain) Act* and *Highway (Industrial) Act* and regulations pertaining thereto.

- (a) *Administration and Safety Branch*—This sub-vote provides for the offices of the Superintendent of Motor Vehicles, and Branch Directors and for the provision of coordinated direction for the Motor Vehicle Department, planning, development and implementation of related policies and procedures, including effective road user safety programs.
- (b) *Vehicle and Drivers' Licensing Branch*—This sub-vote makes provision for the regulation by registration and licensing of motor vehicles for operation on public highways and roads including the issuance of policies of insurance for such motor vehicles, the regulation by licensing of persons to operate motor vehicles on public highways and roads including the monitoring of driving records and the determination of the ability and fitness of persons to operate motor vehicles and the collection of revenue resulting from the issuance of licences and permits.
- (c) *Compliance Standards Branch*—This sub-vote makes provision for the development and implementation of industrial road safety programs, establishment of industrial equipment standards and the standard of maintenance required thereon, operator licensing practices and procedures, all as specified by the *Highway (Industrial) Act*; the inspection of motor vehicles under the *Motor Vehicle Act*, the monitoring of all commercial vehicle routes involving the load measurement and weighing, and the issuance of permits, traffic tickets and warnings, and the collection of revenue resulting from the issuance of permits.

Appropriations		Actual Expenditures
	Classification by sub-vote	
1,234,295	Administration and Safety Branch.....	1,109,524
19,015,911	Vehicle and Drivers Licensing Branch .....	15,022,805
10,293,058	Compliance Standards Branch.....	8,632,776
<u>30,543,264</u>	Total of vote .....	<u>24,765,105</u>
	Group account classification	
	Salaries.....	15,784,077
	Supplies and services.....	8,772,923
	Capital.....	129,002
	Other expenditure.....	5,725
	Grants.....	533,039
		<u>25,224,766</u>
	Less Transfers	
	Vote 40—Salary Adjustments .....	361,750
	Vote 71—Pre-retirement Leave.....	52,653
	Vote 72—Employee Benefits .....	45,258
		<u>459,661</u>
		<u>24,765,105</u>

Vote 83

MOTOR CARRIER COMMISSION AND BRANCH

Description

This vote provides for the regulation of the Motor Carrier Industry through hearings, inspections and licensing procedures.

- (a) *Motor Carrier Commission*—This sub-vote makes provision for the regulation of the motor carrier industry intra-provincially as a Provincial Board pursuant to the *Motor Carrier Act*, and extra-provincially as members of a Federal Board pursuant to the *Motor Vehicle Transport Act (Canada)*.
- (b) *Motor Carrier Branch*—This sub-vote provides for the conducting of investigations into the licensing of the commercial motor carrier industry in the for-hire transportation of freight and passengers, examination of schedules of rates charged by carriers as well as time schedules and the collection of revenue resulting from the issuance of licences, the making of recommendations to the Motor Carrier Commission and the implementation of decisions made by the Commission with respect to such applications, and the safety inspections of public passenger vehicles.

Appropriations		Actual Expenditures
	Classification by sub-vote	
435,307	Motor Carrier Commission.....	352,291
<u>2,107,646</u>	Motor Carrier Branch .....	<u>1,799,961</u>
<u>2,542,953</u>	Total of vote .....	<u>2,152,252</u>
	Group account classification	
	Salaries.....	1,557,302
	Supplies and services.....	629,613
	Other expenditure.....	<u>29</u>
		2,186,944
	Less Transfers	
	Vote 40—Salary adjustments .....	24,250
	Vote 72—Employee Benefits .....	<u>10,442</u>
		<u>34,692</u>
		<u>2,152,252</u>

Statutory

SPECIAL FUNDS ACT (S.B.C. 1980, chap. 53, part 5)

Appropriations		Actual Expenditures
<u>40,378</u>	Fraser River Crossing .....	<u>40,378</u>
	Group account classification	
	Supplies and services.....	<u>40,378</u>

## MINISTRY OF UNIVERSITIES, SCIENCE AND COMMUNICATIONS

## Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditures
		Estimated \$	Other Authorizations \$	Total \$	
84	Minister's Office .....	165,088			
	Statutory— <i>Legislative Assembly Allowances and Pension Act</i> (R.S.B.C. 1979, chap. 228, part 1, sec. 12) .....		1,610	166,698	154,223
85	Ministry Administration and Support .....	9,224,510		9,224,510	8,735,012
86	Government Telecommunications ....	24,352,193		24,352,193	24,119,139
87	Universities .....	363,596,359			
	Statutory— <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 23 (3)) .....		(2,701,746)	360,894,613	354,608,545
		<u>397,338,150</u>	<u>(2,700,136)</u>	<u>394,638,014</u>	<u>387,616,919</u>

DETAILS OF EXPENDITURES BY APPROPRIATIONS (VOTES) AND  
ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 84

MINISTER'S OFFICE

*Description*

This vote provides for the Office of the Minister of Universities, Science and Communications, including his salary and expenses and those of his immediate staff.

Appropriations		Actual Expenditures
<u>166,698</u>	Total of vote .....	<u>154,223</u>
165,088	Main estimates	
1,610	Statutory— <i>Legislative Assembly Allowances and Pension Act</i> (R.S.B.C. 1979, chap. 228, part 1, sec. 12)	
<u>166,698</u>		
	Group account classification	
	Salaries .....	121,548
	Supplies and services .....	33,616
	Other expenditure .....	<u>59</u>
		155,223
	Less Transfers	
	Vote 40—Salary Adjustments .....	<u>1,000</u>
		<u>154,223</u>

## Vote 85

## MINISTRY ADMINISTRATION AND SUPPORT

*Description*

To provide for the central direction and support services for the Ministry. Includes the Deputy Minister, Assistant Deputy Minister of Communications, Assistant Deputy Minister of Universities, Ministry Directors and their immediate staff.

- (a) *Administration and Support*—Provides for overall policy direction and administrative support for the Ministry, including the offices of the Deputy Minister and Assistant Deputy Ministers, personnel administration, financial services, and general administration. It also provides for payments to the British Columbia Buildings Corporation for rental and maintenance of buildings and office accommodation, and payments to the British Columbia Systems Corporation for data processing and management consulting services.
- (b) *Science and Technology Programs*—Provides for the promotion of scientific research and technological development in the interest of high potential economic growth.
- (c) *Metric Conversion and Standards*—Provides for the development, compilation, and coordination of technical information required for the conversion to the metric system in British Columbia. It provides technological support to business, industry, universities, trade and consumer associations and all levels of government.
- (d) *Communications Programs*—Provides the technical expertise required in telecommunications in order to assist other ministries in developing and administering programs for improved communications systems in the Province. It also provides technical expertise for a program intended to improve commercial radio service to remote communities.

Appropriations		Actual Expenditures
	Classification by sub-vote	
1,663,609	Administration and Support .....	1,287,920
6,774,076	Science and Technology Programs .....	6,774,076
254,869	Metric Conversion and Standards .....	229,501
531,956	Communications Programs .....	443,515
<u>9,224,510</u>	Total of vote .....	<u>8,735,012</u>
	Group account classification	
	Salaries .....	1,230,370
	Supplies and services .....	737,179
	Other expenditure .....	56,403
	Grants .....	6,774,081
		8,798,033
	Less Transfers	
	Vote 40—Salary Adjustments .....	13,974
	Vote 72—Employment Benefits .....	49,047
		<u>63,021</u>
		<u>8,735,012</u>

## Vote 86

## GOVERNMENT TELECOMMUNICATIONS

*Description*

Provides for operation of the government telecommunications network, serving all government ministries and certain Crown corporations. Provides technical assistance in planning, engineering, selection and acquisition of telephone, data communications, radio and other types of communications equipment.

Appropriations		Actual Expenditures
<u>24,352,193</u>	Total of vote .....	<u>24,119,139</u>
Group account classification		
Salaries .....	1,739,934	
Supplies and services .....	26,669,790	
Capital .....	318,990	
Other expenditure .....	278	
	28,728,992	
Less Transfers		
Vote 40—Salary Adjustments .....	49,606	
Vote 72—Employee Benefits .....	6,672	
Recoveries		
Crown corporations and Agencies .....	3,696,618	
Ministries .....	856,957	
	<u>4,609,853</u>	
	<u>24,119,139</u>	

## Vote 87

## UNIVERSITIES

*Description*

This vote provides funding for the operation of the Universities Council, grants relating to the operating and capital support programs of the universities and other institutions, development of university programs in non-metropolitan areas of British Columbia and the delivery systems to support them, teaching expansion projects, and the Knowledge Network of the West. It also provides funds for financial aid to students.

Appropriations		Actual Expenditures
629,000	Classification by sub-vote	
312,993,292	Universities Council .....	629,000
14,472,000	University Operating Grants Program .....	300,993,292
22,155,254	Operating Grants (Other) .....	14,153,234
<u>10,645,067</u>	Capital Support Program .....	25,059,107
	Student Aid Program .....	<u>13,773,912</u>
<u>360,894,613</u>	Total of vote .....	<u>354,608,545</u>
363,596,359	Main Estimates	
(2,701,746)	Statutory— <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 23 (3))	
<u>360,894,613</u>		
Group account classification		
Other expenditure .....	13,192,413	
Grants .....	341,416,132	
	<u>354,608,545</u>	



## STATUTORY APPROPRIATIONS

## Employment Development Account

Appropriations	Actual Expenditures
A. New Funds:	
Energy, Mines and Petroleum Resources	
—Rural Gasification Projects .....	1,117,886
Environment	
—Dyking and Flood Control Projects .....	575,000
Forests	
—Employment Bridging Assistance Program (EBAP) (net of recoveries) .....	4,896,419
—Mechanical Site Preparation .....	3,279,771
—Incremental Tree Planting .....	200,000
Labour	
—Summer Youth Employment Program, 1982 .....	8,007,927
—Community Recovery Program (CRP) .....	2,399,856
—Winter Employment Stimulation .....	2,990,111
—New Employment Expansion and Development Program (NEED) .....	2,162,044
Cabinet Committee on Employment Development	
—Public Information .....	600,000
—Employment Training and Development Grants .....	1,167,600
—Administration .....	113,466
<u>25,000,000</u>	27,510,080
B. Initiatives Through Existing Programs:	
Attorney General	
—Job Placement .....	207,987
Education	
—Occupational Training .....	55,131,195
Forests	
—Silviculture .....	10,000,000
Health	
—Vocational Rehabilitation .....	1,575,667
Human Resources	
—Rehabilitation Programs .....	6,397,771
Labour	
—Apprenticeship Training .....	18,105,301
—Employment Opportunity .....	8,034,504
Tourism	
—British Columbia Ferries Summer Students .....	50,044
<u>60,000</u>	
<u>107,900,000</u>	99,502,469
<u>132,900,000</u>	<u>127,012,549</u>
Expenditure by standard classification	
Salaries .....	723,483
Supplies and services .....	29,038,662
Capital .....	575,000
Other expenditure .....	72,345,978
Grants .....	32,892,173
	135,575,296
Recoveries	
—Federal Government .....	8,562,747
	<u>127,012,549</u>



# STATUTORY APPROPRIATIONS

*Financial Administration Act (S.B.C. 1981, chap. 15, sec. 22)*

Actual Expenditures

Veterans' Hospital Agreement .....	<u>182,511</u>
------------------------------------	----------------

Group account classification

Grants .....	<u>182,511</u>
--------------	----------------



**SUMMARY OF FUND BALANCES AT MARCH 31, 1983**

	Fund Balances
<b>Fixed Capital (Perpetual) Funds</b>	
Capital Accounts—	\$
British Columbia Cultural Fund .....	20,000,000
First Citizens' Fund .....	25,000,000
Physical Fitness and Amateur Sports Fund .....	20,000,000
Current Accounts (available for expenditure)—	
British Columbia Cultural Fund .....	481,018
First Citizens' Fund .....	1,969,667
Physical Fitness and Amateur Sports Fund .....	1,168,953
<b>Other Funds</b>	
Agricultural Land Development Fund <sup>1</sup> .....	0
Barkerville Historic Development Fund <sup>1</sup> .....	0
Crop Insurance Stabilization Fund <sup>1</sup> .....	0
Crown Land Fund <sup>1</sup> .....	0
Downtown Revitalization Fund <sup>1</sup> .....	0
Drug, Alcohol and Cigarette Education, Prevention and Rehabilitation Fund <sup>1</sup> .....	0
Energy Development Fund <sup>1</sup> .....	0
Farm Income Assurance Fund .....	(1,898,471)
Farm Products Industry Fund <sup>1</sup> .....	0
Forest and Range Resource Fund <sup>1</sup> .....	0
Fraser River Crossing Fund <sup>1</sup> .....	0
Habitat Conservation Fund .....	96,223
Industrial Development Subsidiary Agreement Loan Repayment Revolving Fund .....	19,866,042
Lottery Fund .....	27,913,765
North East Coal Development Fund <sup>1</sup> .....	0
Provincial Computerization of Libraries Fund <sup>1</sup> .....	0
Provincial Home Acquisition Fund <sup>1</sup> .....	0
Resource Revenue Stabilization Fund .....	0
Revenue Sharing Fund .....	30,838,552
<b>Miscellaneous Statutory Accounts</b>	
Consumer Advancement Fund <sup>1</sup> .....	0
Dairy Producers' Protection Fund .....	63,581
Domestic Animal Protection Fund <sup>1</sup> .....	0
Land Titles Survey Fund <sup>1</sup> .....	0
University Endowment Lands Administration Account <sup>1</sup> .....	0
	<u>145,499,330</u>

**Note:** See the following pages for details of transactions for each of the funds.

<sup>1</sup> Effective April 1, 1982 the balance of these funds were transferred to the general fund by the *Special Appropriations Act* (S.B.C. 1982, chap. 40).

DETAILS OF TRANSACTIONS

Special Purpose Funds for the Year Ended March 31, 1983

**FIXED CAPITAL (PERPETUAL) FUNDS—CAPITAL ACCOUNTS**

**British Columbia Cultural Fund**

Balance March 31, 1982 and 1983 ..... 20,000,000

**First Citizens' Fund**

Balance March 31, 1982 and 1983 ..... 25,000,000

**Physical Fitness and Amateur Sports Fund**

Balance March 31, 1982 and 1983 ..... 20,000,000

Fixed Capital (Perpetual) Funds—Capital Accounts balance, March 31, 1983..... 65,000,000

**FIXED CAPITAL (PERPETUAL) FUNDS—CURRENT ACCOUNTS**

**British Columbia Cultural Fund**

Originally created as the "Centennial Cultural Fund" by the *Centennial Cultural Fund Act* (S.B.C. 1967, chap. 2). The name of the Fund was changed effective March 31, 1972, pursuant to the *Centennial Cultural Fund (Amendment) Act*. The Fund was continued under the *Funds Control Act* (R.S.B.C. 1979, chap. 146). Section 6 of the Act provides that the interest earned each year shall be used for the purpose of stimulating the cultural development of the people of the Province.

Balance, April 1, 1982.....	437,567	
Add Interest received .....	<u>1,604,648</u>	
	2,042,215	
Less Grants .....	<u>1,561,197</u>	
Balance, March 31, 1983 .....		<u><u>481,018</u></u>

**First Citizens' Fund**

A perpetual fund created under the *Revenue Surplus Appropriation Act* (S.B.C. 1969, chap. 33), and continued under the *Funds Control Act* (R.S.B.C. 1979, chap. 146). Section 3 states that the interest credited to the Fund may be paid for the purpose of the advancement and expansion of the cultural, education, and economic circumstances and position of persons of the North American Indian race who were born in and are residents of the Province.

Balance, April 1, 1982.....	2,509,260	
Add Interest received .....	<u>2,076,687</u>	
	4,585,947	
Less		
Professional and special services.....	1,802	
Grants, contributions and subsidies.....	<u>2,614,478</u>	
	2,616,280	
Balance, March 31, 1983 .....		<u><u>1,969,667</u></u>

**Physical Fitness and Amateur Sports Fund**

This Fund was created under the *Revenue Surplus Appropriation Act* (S.B.C. 1969, chap. 33), and continued under the *Funds Control Act* (R.S.B.C. 1979, chap. 146). Section 4 states that the interest credited to the Fund may be paid for the furtherance and encouragement of physical fitness and participation by the residents of the Province in amateur sports.

Balance, April 1, 1982.....	604,900	
Add Interest received .....	<u>1,617,809</u>	
	2,222,709	
Less		
Travel.....	1,519	
Professional and special services.....	1,587	
Office expense.....	140	
Grants.....	<u>1,050,510</u>	
	1,053,756	
Balance, March 31, 1983 .....		<u><u>1,168,953</u></u>

**OTHER FUNDS****Agricultural Land Development Fund**

This Fund was established by the *Finance Statutes Amendment Act, 1981* by amendment to the *Agricultural Land Development Act* under which loans may be made for the clearing and development of agricultural land.

Balance, April 1, 1982.....	19,684,938	
Less Transfer to General Fund.....	<u>19,684,938</u>	
Balance, March 31, 1983.....		<u><u>0</u></u>

**Barkerville Historic Park Development Fund**

This Fund was created by the *Special Funds Act* (S.B.C. 1980, chap. 53, part 1) for the purpose of restoration, development and maintenance of the Barkerville Historic Park.

Balance, April 1, 1982.....	2,056,530	
Less Transfer to the General Fund.....	<u>2,056,530</u>	
Balance, March 31, 1983.....		<u><u>0</u></u>

**Crop Insurance Stabilization Fund**

This Fund was created by the *Crop Insurance Stabilization Fund Act* (S.B.C. 1967, chap. 16), and continued in the *Insurance for Crops Act* (R.S.B.C. 1979, chap. 202), for the purpose of giving financial stability to any plan under the *British Columbia Crop Insurance Act*.

Balance, April 1, 1982.....	23,500,740	
Less Transfer to General Fund.....	<u>23,500,740</u>	
Balance, March 31, 1983.....		<u><u>0</u></u>

**Crown Land Fund**

Originally created as section 7 of the *Department of Housing Act* (S.B.C. 1973, (2nd session) chap. 110). The purposes of the Fund are to supervise, acquire, develop, maintain, improve and dispose of housing in the Province. All income received by way of interest, repayment of money advances, sales of land or housing or otherwise shall be credited to the Fund. The above Fund was repealed and replaced by the Crown Land Fund effective July 31, 1979 pursuant to the *Ministry of Lands, Parks and Housing Act* (R.S.B.C. 1979, chap. 277, sec. 7).

Balance, April 1, 1982.....	332,375,363	
Less Transfer to General Fund.....	<u>332,375,363</u>	
Balance, March 31, 1983.....		<u><u>0</u></u>

**Downtown Revitalization Fund**

This Fund was created by the *Special Funds Act* (S.B.C. 1980, chap. 53, part 3) for the purpose of granting aid to municipalities and the business community to revitalize downtown areas and to provide for loans to municipalities to assist in the capital cost of downtown improvement.

Balance, April 1, 1982.....	24,048,907	
Less Transfer to General Fund.....	<u>24,048,907</u>	
Balance, March 31, 1983.....		<u><u>0</u></u>

**Drug, Alcohol, and Cigarette Education, Prevention and Rehabilitation Fund**

This Fund was created as of March 31, 1971, under authority of the *Special Funds Appropriation Act* (S.B.C. 1971, chap. 57). The *Finance Statutes Amendment Act* (S.B.C. 1981, sec. 5) provides that the Minister of Finance may pay money out of the Fund at the times and in the amounts he considers requisite and advisable.

Balance, April 1, 1982.....	3,560,431	
Less Transfer to General Fund.....	<u>3,560,431</u>	
Balance, March 31, 1983.....		<u><u>0</u></u>



**Energy Development Fund**

This Fund was created by the *Special Funds Act* (S.B.C. 1980, chap. 53, part 4) for the purpose of developing energy technology related to the enhancement of energy supplies, the development of alternative fuels and the creation of innovative energy conservation programs.

Balance, April 1, 1982.....	7,604,813	
Less Transfer to General Fund.....	<u>7,604,813</u>	
Balance, March 31, 1983 .....		<u>0</u>

**Farm Income Assurance Fund**

Created by authority of the *Farm Income Assurance Act* (S.B.C. 1973 (2nd session) chap. 115), and by the authority of the *Special Funds Appropriation Act* (S.B.C. 1974, chap. 85). The Fund was continued under the *Funds Control Act* (R.S.B.C. 1979, chap. 146) for the establishing, carrying-out and administering of farm income plans for such farmers in the Province as may be designated by the Lieutenant Governor in Council.

Balance, April 1, 1982 .....		2,128,848	
Add			
Producers' premiums .....	28,338,001		
Interest on premiums .....	<u>430,350</u>		
		28,768,351	
Government premiums			
Vote 6			
Premium contributions .....	28,338,001		
Advance termination of old programs .....	<u>3,565</u>		
		28,341,566	
Order in Council No. 811			
Advance .....	<u>1,000,000</u>		
		<u>29,341,566</u>	
			58,109,917
Less			60,238,765
Indemnity payments			
Beef producers .....	14,951,554		
Broiler hatching-egg producers .....	218,121		
Greenhouse producers .....	2,751,429		
Potato producers .....	2,919,000		
Processed vegetable producers .....	131,584		
Sheep producers .....	572,361		
Strawberry producers .....	106,383		
Tree-fruit producers .....	<u>40,486,804</u>		
			<u>62,137,236</u>
Balance, March 31, 1983 .....			<u>(1,898,471)</u>

**Farm Products Industry Improvement Fund**

This Fund was created by the *Special Funds Appropriation Act* (S.B.C. 1974, chap. 85), and continued under the *Funds Control Act* (R.S.B.C. 1979, chap. 146, sec. 10) to implement the purposes and objects of the *Farm Product Industry Act* (R.S.B.C. 1979, chap. 124, sec. 4) to encourage and assist the continued development and expansion of the agricultural industry in the Province.

Balance, April 1, 1982.....	4,445,776	
Less Transfer to General Fund.....	<u>4,445,776</u>	
Balance, March 31, 1983 .....		<u>0</u>

**Forest and Range Resource Fund**

This Fund was created by the *Forest and Range Resource Fund Act* (S.B.C. 1980, chap. 15, sec. 2), for the purpose of enhanced management of the forest, range and recreation resources of the Province.

Balance, April 1, 1982.....	84,058,231	
Less Transfer to General Fund.....	84,058,231	
Balance, March 31, 1983.....		<u>0</u>

**Fraser River Crossing Fund**

This Fund was created by the *Special Funds Act* (S.B.C. 1980, chap. 53, part 5) for the purpose of constructing a crossing of the Fraser River in the vicinity of Annacis Island.

Balance, April 1, 1982.....	40,378	
Less Transfer to General Fund.....	40,378	
Balance, March 31, 1983.....		<u>0</u>

**Habitat Conservation Fund**

This Fund was created by the *Miscellaneous Statutes Amendment Act (No. 2) 1981* for the purpose of the enhancement of fish and wildlife and their habitat. All fees, licences and gifts are to be paid directly into the Fund.

Balance, April 1, 1982.....	(569,998)	
<i>Add</i>		
Fees and licences.....	1,386,624	
Interest.....	9,287	
Donations.....	808	
	<u>1,396,719</u>	
	826,721	
<i>Less</i>		
Salaries.....	310,660	
Travel expense.....	67,731	
Professional and special services.....	44,090	
Office expense.....	2,182	
Materials and supplies.....	122,131	
Rentals.....	119,356	
Capital acquisitions.....	64,239	
Interest.....	109	
	<u>730,498</u>	
Balance, March 31, 1983.....		<u>96,223</u>

**Industrial Development Subsidiary Agreement Loan Repayment  
Revolving Fund**

This Fund was created by the *Industrial Development Fund Act* (R.S.B.C. 1979, chap. 194), for the purpose of enabling repayment of loans with interest, made under the Community Industrial Development Program of the Industrial Development Subsidiary Agreement to be paid into the Fund and used to make further loans under the Program.

Balance, April 1, 1982.....	17,600,148	
<i>Add</i>		
Transfer from General Fund.....	3,017,514	
Interest.....	1,514,273	
	<u>4,531,787</u>	
	22,131,935	
<i>Less Federal Government share.....</i>	<u>2,265,893</u>	
Balance, March 31, 1983.....		<u>19,866,042</u>

**Lottery Fund**

This Fund was established by authority of section 6 of the *Lotteries Act* (S.B.C. 1974, chap. 51), and continued by the *Lottery Act* (R.S.B.C. 1979, chap. 249, sections 6 and 7). The purpose of the Fund is to receive all proceeds from the conduct and operations of lotteries by the Province, to pay the costs of administration of the Act, and to pay out the balance, if any, for cultural or recreational purposes or for preserving the cultural heritage of the Province, or for any other purpose consistent with the objects of the Western Canada Lottery Foundation.

Balance, April 1, 1982 .....	29,999,659	
Add Revenue, net .....	<u>28,137,960</u>	
	58,137,619	
Less		
Administration costs .....	1,565,626	
Grants .....	<u>28,658,228</u>	
	30,223,854	
Balance, March 31, 1983 .....		<u>27,913,765</u>

**North East Coal Development Fund**

This Fund was created by the *Special Funds Act* (S.B.C. 1980, chap. 53, part 7), for the purpose of providing money for the construction and initial development phases of a coal development in northeastern British Columbia.

Balance, April 1, 1982 .....	11,469,841	
Less Transfer to General Fund .....	<u>11,469,841</u>	
Balance, March 31, 1983 .....		<u>0</u>

**Provincial Computerization of Libraries Fund**

This Fund was created by the *Special Funds Act* (S.B.C. 1980, chap. 53, part 8), for the purpose of assisting public libraries in the Province to institute automated cataloguing and circulating systems.

Balance, April 1, 1982 .....	2,354,393	
Less Transfer to General Fund .....	<u>2,354,393</u>	
Balance, March 31, 1983 .....		<u>0</u>

**Provincial Home Acquisition Fund**

This Fund was created by the *Provincial Home Acquisition Grant* (S.B.C. 1967, chap. 39) for the purpose of paying grants under certain regulations to people constructing or purchasing a home, or as an alternative to the grants, for making loans, to be secured by second mortgages. The *Home Conversion and Leasehold Loan Act* (R.S.B.C. 1979, chap. 170, sec. 17) also provides for payments from the Fund in respect of leasehold mortgage loans to be secured by first mortgages, and conversion mortgage loans to be secured by appropriate mortgages.

Balance, April 1, 1982 .....	345,662,913	
Less Transfer to General Fund .....	<u>345,662,913</u>	
Balance, March 31, 1983 .....		<u>0</u>

**Resource Revenue Stabilization Fund**

This Fund was created by the *Resource Revenue Stabilization Fund Act* (S.B.C. 1982, chap. 24) for the purpose of stabilizing the annual growth of revenue paid into the General Fund. All resource revenue is paid into this fund and transferred to the General Fund in amounts specified by the Lieutenant Governor in Council.

Balance, April 1, 1982 .....		0
Add		
Petroleum and natural gas .....	228,825,753	
Minerals .....	32,454,640	
Forests .....	82,905,340	
Water rentals and recording fees .....	187,429,850	
Wildlife Act—fees and licences .....	<u>9,548,411</u>	
	541,163,994	
Less Transfer to General Fund .....	<u>541,163,994</u>	
Balance, March 31, 1983 .....		<u>0</u>

### Revenue Sharing Fund

This Fund was created by the *Revenue Sharing Act* (S.B.C. 1977, chap. 62), and continued under the *Revenue Sharing Act* (R.S.B.C. 1979, chap. 368, sec. 3). Beginning with the fiscal year ending March 31, 1979, money paid into this Fund from the Consolidated Revenue Fund was disbursed to municipalities and regional districts as grants. The majority of the grants were unconditional, given on a per capita basis. Conditional grants were for the purpose of general housing incentives, planning and administration, water facilities and major municipal highways.

Balance, April 1, 1982.....	5,470,344
Add Transfer from Municipal Affairs (Vote 65).....	<u>235,000,000</u>
	240,470,344
Less	
Grants, unconditional .....	99,277,948
Grants, conditional	
Municipal basic.....	6,672,826
Water facilities assistance .....	20,452,024
Housing starts .....	6,289,750
Municipal incentive .....	79,000
Major municipal highways .....	13,361,452
Municipal planning .....	1,151,102
Regional districts	
basic .....	840,000
administrative .....	280,000
planning .....	1,108,130
Accelerated mobile home development program .....	827,600
Sewerage assistance grants .....	38,452,370
Powerline undergrounding grants .....	409,684
Municipal restructure grants .....	3,429,906
Social assistance grants .....	<u>17,000,000</u>
	209,631,792
Balance, March 31, 1983 .....	<u><u>30,838,552</u></u>

### MISCELLANEOUS STATUTORY ACCOUNTS

#### Consumer Advancement Fund

Established under authority of section 30 of the *Trade Practices Act* (S.B.C. 1974, chap. 96), and continued under the *Trade Practice Act* (R.S.B.C. 1979, chap. 406, sec. 31), for the protection or advancement of the interest of consumers. Investigation costs reimbursed by a supplier and costs awarded by a court are credited to the Fund.

Balance, April 1, 1982.....	2,498	
Less Transfer to General Fund.....	2,498	
Balance, March 31, 1983.....		0

#### Dairy Producers' Protection Fund

Established under authority of section 65 of the *Milk Industry (Amendment) Act* (S.B.C. 1963, chap. 26) and continued under the *Milk Industry Act* (R.S.B.C. 1979, chap. 258, sec. 67 (b)), for the purpose of ensuring payment to producers by dairy-plant licensees for milk or cream supplied by producers.

Balance, April 1, 1982.....	35,490	
Add		
Collection of fees.....	20,633	
Interest on fund balance.....	7,458	
	28,091	
Balance, March 31, 1983.....		63,581

#### Domestic Animal Protection Fund

Established under authority of the *Domestic Animal Protection Act* (S.B.C. 1973 (2nd session) chap. 114), and continued under the *Livestock Protection Act* (R.S.B.C. 1979, chap. 245, sec. 103), for the purpose of providing compensation to an owner of a domestic animal killed or injured by a dog that is not owned or kept by him, and to provide for programs to encourage good dog husbandry practices in the Province. All fees, licences and cost assessments under the Act are to be paid into the Fund.

Balance, April 1, 1982.....	112,674	
Less Transfer to General Fund.....	112,674	
Balance, March 31, 1983.....		0

#### Land Titles Survey Fund

This Fund was established by the authority of the *Land Title Act* (R.S.B.C. 1979, chap. 219, sec. 274), for the purpose of defraying in whole or in part expenses of: clarification of descriptions contained in certificate of title, survey of access roads, abolishing title by prescription and re-establishing of survey corners.

Balance, April 1, 1982.....	96,266	
Less Transfer to General Fund.....	96,266	
Balance, March 31, 1983.....		0

#### University Endowment Lands Administration Account

This Account was established under authority of the *University Endowment Lands Administration Act* (R.S.B.C. 1960, chap. 396), and continued under the *University Endowment Land Act* (R.S.B.C. 1979, chap. 420, secs. 2-4) for the purpose of administering the operations of the University Endowment Lands in Vancouver.

Balance, April 1, 1982.....	3,491,643	
Less Transfer to General Fund.....	3,491,643	
Balance, March 31, 1983.....		0

## INDEX TO SECTION E

## EXPENDITURE

A	PAGE	Computer and Consulting Services	PAGE	See Each Ministry
Administration	See Each Ministry	Constitution Office Expenses	E 4	
Administration and Legislative Services	E 101	Consumer Advancement Fund	E 136	
Administration and Safety Branch	E 119	Consumer Affairs	E 31	
Adult Correctional Centres	E 23	Consumer and Corporate Affairs, Ministry of	E 29	
Agricultural and Rural Development Subsidiary Agreement	E 13	Minister's Office	E 30	
<i>Agricultural Land Development Act</i>	E 13	Ministry Operations	E 31	
Agricultural Land Development Fund	E 131	Contingencies (All Ministries)	E 56	
Agriculture and Food, Ministry of	E 11	Co-ordinated Law Enforcement Unit	E 21	
Minister's Office	E 12	Coroners	E 26	
Ministry Operations	E 13	Corporate Affairs	E 31	
Milk Board	E 14	Corrections	E 23	
Provincial Agricultural Land Commission	E 15	Counter Attack	E 21	
I.C.B.C. Senior Citizens' Grant	E 16	Countervailing Duties Investigation	E 63	
Air Management	E 49	Court Services	E 22	
Air Services	E 115	<i>Criminal Injury Compensation Act</i>	E 26	
Air Studies	E 49	Criminal Justice	E 25	
Alcohol and Drug Commission	E 68	Crop Insurance	E 13	
Alcohol and Drug Grants	E 67	Crop Insurance Stabilization Fund	E 131	
Apprenticeship Training	E 125	Crown Corporation Assistance	E 118	
Attorney General, Ministry of	E 17	Crown Corporation Reporting Committee	E 4	
Minister's Office	E 18	Crown Land	E 92	
Administration and Support Services	E 19	Crown Land Fund	E 131	
Superior and County Judiciary	E 20	<i>Crown Proceeding Act</i>	E 57	
Provincial Judiciary	E 20	Cultural Services	E 102	
Police Services	E 21	Culture, Heritage and Recreation Programs	E 102	
Court Services	E 22	Custom Bus Services	E 98	
Corrections	E 23			
Legal Services to Government	E 24			
Criminal Justice	E 25			
Statutory Services, Boards, Commission	E 26			
Auditor General	E 5			
B		D		
Barkerville Historic Park Development	E 107	Dairy Producers' Protection Fund	E 136	
Barkerville Historic Park Development Fund	E 131	Death Benefits	E 104	
Beautiful British Columbia Magazine and Ministry Publications	E 111	Death-In-Service Gratuities	E 104	
Bella Coola Flood	E 50	Debt Servicing Capital Grants (Education)	E 38	
Boards and Agencies	E 87	Dental Plan	E 70	
Boards of Review	E 88	Deputy Minister's Office	See Each Ministry	
Bridge Construction and Maintenance	E 116	Direct Community Services	E 73	
British Columbia Buildings Corporation Debt Servicing Grants	E 57	Direct Fire Fighting Expenditures	E 63	
British Columbia Buildings Corporation Property Transfers	E 57	Domestic Animal Protection Fund	E 136	
British Columbia Cultural Funds	E 130	Downtown Revitalization Fund	E 98, E 131	
British Columbia Ferries Summer Students	E 83	Drug, Alcohol, and Cigarette Education, Prevention and Rehabilitation	E 70	
British Columbia Ferry Corporation	E 118	Drug, Alcohol, and Cigarette Education, Prevention and Rehabilitation Fund	E 131	
British Columbia Lotteries	E 101	Dykling and Flood Control Projects	E 125	
British Columbia Parole Board	E 26			
British Columbia Police Commission	E 21			
British Columbia Racing Commission	E 26			
British Columbia Railway Company	E 78, E 118			
British Columbia Utilities Commission	E 44			
Building Occupancy Charges	See Each Ministry			
Business Loans	E 78			
Bus Pass Program	E 73			
C		E		
Cabinet Committee on Employment Development	E 125	Economic Analysis and Research	E 77	
Canada Pension Plan—Government Contributions	E 104	<i>Education (Interim) Finance Act</i>	E 40	
Capital Support Program	E 124	Education, Ministry of	E 33	
<i>Cattle Horn Act</i>	E 16	Minister's Office	E 34	
Central Statistics	E 77	Management Operations and Educational Finance	E 35	
Child Care Services	E 73	Public Schools Education	E 36	
Clerk of the House	E 4	Post Secondary Colleges and Institutes	E 38	
Coastal and Estuary Management	E 49	Independent Schools	E 39	
Coastal and Estuary Studies	E 49	Financing Transactions	E 39	
Colleges and Institutes Operating Grants	E 38	Educational Finance	E 35	
Communications Programs	E 123	Educational Services (Tourism)	E 111	
Community Care	E 68	Emergency Assistance (Environment)	E 50	
Community Care Service Delivery	E 67	Emergency Assistance (Finance)	E 57	
Community Contracted Services	E 73	Emergency Health Services Commission	E 68	
Community Recovery Program	E 125	<i>Emergency Program Act</i>	E 51	
Community Residential Care Services	E 73	Employee Benefits Administration	E 104	
Compensation Stabilization Program	E 56	Employee Benefits—Contingencies	E 57	
Compliance Standards Branch	E 119	Employment Bridging Assistance Program	E 125	
Comptroller General	E 55	Employment Development Account	E 125	
		Employment Opportunity	E 125	
		Employment Standards Board	E 88	
		Employment Standards Branch	E 87	
		Employment Training and Development Grants	E 125	
		Energy Development Fund	E 132	
		Energy, Mines and Petroleum Resources, Ministry of	E 41	
		Minister's Office	E 42	
		Resource Management Program	E 43	
		British Columbia Utilities Commission	E 44	
		Fort Nelson Indian Band Royalties Agreement	E 45	
		Energy Resources Division	E 43	



Engineering Inspection Branch .....	E 118
Environment, Ministry of .....	E 47
Minister's Office .....	E 48
Resource and Environment Management .....	E 49
Emergency Assistance .....	E 50
Financing Transactions .....	E 51
Equipment and Furniture Capital Grants (Education) .....	E 38
Essential Services Advisory Agency .....	E 88
Executive (Attorney General) .....	E 19
Executive Administration (Consumer and Corporate Affairs) .....	E 31
Executive and Administration (Provincial Secretary and Government Services) .....	E 103
Executive Management (Energy, Mines and Petroleum Resources) .....	E 43
Extinguishment of Debt .....	E 51

## F

Family and Children's Services .....	E 73
Family Support Services .....	E 73
Farm Income Assurance .....	E 13
Farm Income Assurance Fund .....	E 132
<i>Farm Income Insurance Act</i> .....	E 16
Farm Products Finance .....	E 13
Farm Products Industry Improvement Fund .....	E 132
Federal-Provincial Shared Cost Programs .....	E 77
Ferries .....	E 116
Field Operations (Agriculture and Food) .....	E 13
Film Classification .....	E 26
Film Promotion .....	E 112
Finance, Administration and Personnel Services (Tourism) .....	E 111
Finance and Administration (Agriculture and Food) .....	E 13
Finance and Administration Division (Energy, Mines and Petroleum Resources) .....	E 43
Finance and Administration Program (Forests) .....	E 61
Finance, Ministry of .....	E 53
Minister's Office .....	E 54
Government Financial Support .....	E 55
Provincial Capital Commission .....	E 56
Compensation Stabilization Program .....	E 56
Contingencies .....	E 57
Financing Transactions .....	E 58
<i>Financial Administration Act</i> E 51, E 57, E 58, E 63, E 106 .....	E 127
Financial and Management Planning .....	E 55
Financial Assistance Programs (Agriculture and Food) .....	E 13
Financing Transactions (Education) .....	E 39
Financing Transactions (Environment) .....	E 51
Financing Transactions (Finance) .....	E 58
Financing Transactions (Industry and Small Business Development) .....	E 79
Firearms and Private Investigators .....	E 26
Fire Commission .....	E 26
Fire Equipment .....	E 63
Fire Site Rehabilitation .....	E 63
Fire Standby and Overtime .....	E 63
Fire Suppression (Finance) .....	E 57
Fire Suppression Flying (Forests) .....	E 63
Fire Suppression Techniques and Safety Training .....	E 63
First Citizens' Fund .....	E 130
Fisheries Management .....	E 49
Fixed Capital (Perpetual) Funds .....	E 130
Flood Relief Act .....	E 50
Forensic Psychiatric Services Commission .....	E 68
Forest and Range Resource Fund .....	E 133
Forest and Range Resource Management .....	E 61
Forest Protection Program .....	E 61
Forests, Ministry of .....	E 59
Minister's Office .....	E 60
Forest and Range Resource Management .....	E 61
Fire Suppression .....	E 63
Fort Nelson Indian Band Royalties Agreement .....	E 45
Fraser River Crossing Fund .....	E 120, E 133

## G

GAIN Programs .....	E 73
General Grants (Municipal Affairs) .....	E 97
Government Agencies .....	E 55
Government Contributions to Pension Plans .....	E 104
Government Employees Relations Bureau .....	E 106
Government Financial Support .....	E 55
Government House .....	E 101
Government Information Services .....	E 101
Government Institutions — Long Term Care .....	E 68

Government Services .....	E 101
Government Support Services .....	E 55
Government Telecommunications .....	E 124
Grants — Alcohol and Drug .....	E 67
Grants — British Columbia Buildings Corporation Debt Servicing .....	E 57
Grants — British Columbia Railway .....	E 118
Grants — Capital Support Programs .....	E 124
Grants — Colleges and Institutes .....	E 38
Grants — Contributions and Subsidies .....	E 97
Grants — Debt Servicing (Education) .....	E 38
Grants — Employment Training and Development .....	E 125
Grants — Equipment and Furniture (Education) .....	E 38
Grants — Hospitals .....	E 68
Grants — Independent Schools .....	E 39
Grants — Industry and Small Business Development .....	E 77
Grants — Municipal (Highways) .....	E 116
Grants — Non Residential School Property Tax .....	E 36
Grants — Operating (Universities) .....	E 124
Grants — Public Service Gratuities .....	E 104
Grants — Regional Contributing .....	E 111
Grants — School Districts .....	E 36
Grants — Service Delivery (Health) .....	E 67
Grants — Special Care Services .....	E 67
Grants to Reduce Local School Taxes .....	E 36
Grants — University Operating Grants Program .....	E 124
Group Account Classification, Explanatory Notes on .....	E 2
Group Air Travel Insurance .....	E 104
Group Aviation Accident Insurance .....	E 104

## H

Habitat Conservation Fund .....	E 133
Habitat Conservation Fund, Advances to .....	E 51
Hansard .....	E 4
Harvesting Program .....	E 61
Health Care Program .....	E 73
<i>Health Cost Stabilization Act</i> .....	E 70
Health, Ministry of .....	E 65
Minister's Office .....	E 66
Management Operations .....	E 67
Health Programs .....	E 68
Medical Services Commission .....	E 70
Heritage Conservation .....	E 102
Highway Construction and Improvements .....	E 116
Highway Maintenance .....	E 116
Highway Operations Department .....	E 116
<i>Home Conversion and Leasehold Loan Act</i> .....	E 93
<i>Home Purchase Assistance Act</i> .....	E 93
Homemakers (Long Term Care) .....	E 68
Hospital Grants .....	E 68
Hospital Programs .....	E 68
Human Resources, Ministry of .....	E 71
Minister's Office .....	E 72
Ministry Programs .....	E 73
Human Rights Programs .....	E 87
Hydro Development — Highways .....	E 117

## I

Income Assistance and Handicapped Benefits .....	E 73
Incremental Site Preparation .....	E 125
Independent School Grants .....	E 39
Independent Schools .....	E 39
<i>Indian Cur-Off Lands Disputes Act</i> .....	E 27
Industrial Development Subsidiary Agreement Loan Repayment Revolving Fund .....	E 133
Industrial Relations, Occupational Environment and Compensation Advisory Services .....	E 87
Industry and Small Business Development Grants .....	E 77
Industry and Small Business Development, Ministry of .....	E 75
Minister's Office .....	E 76
Ministry Operations .....	E 77
British Columbia Railway — Debt Servicing .....	E 78
Financing Transactions .....	E 79
Information Services (Tourism) .....	E 112
<i>Inquiry Act</i> .....	E 106
Inspection and Standards (Attorney General) .....	E 23
Inspector of Independent Schools .....	E 39
I.C.B.C.—Senior Citizens' Grant .....	E 16
Interest on Public Debt .....	E 55
Interest on Revenue Refunds (Finance) .....	E 58
Interest on Revenue Refunds (Forests) .....	E 63



	PAGE		PAGE
Intergovernmental Relations, Ministry of .....	E 81	Ministry Management (Labour) .....	E 87
Minister's Office .....	E 82	<i>Ministry of Lands, Parks and Housing Act</i> .....	E 92
Intergovernmental Relations .....	E 83	Ministry Operations .....	See Each Ministry
Inter-parliamentary Relations .....	E 4	Ministry Publications (Tourism) .....	E 111
Investigating Amendments to the <i>Constitution Act</i> .....	E 106	Ministry Support (Finance) .....	E 55
Issue Costs .....	E 57	Miscellaneous Statutory Accounts .....	E 136
		Miscellaneous Statutory Items .....	E 104
<b>J</b>		Motor Carrier Commission and Branch .....	E 120
Job Placement .....	E 125	Motor Vehicle Branch .....	E 119
Judgments Against the Crown .....	E 57	Municipal Affairs, Ministry of .....	E 95
		Minister's Office .....	E 96
<b>K</b>		Operations and Administration .....	E 97
Knowledge Network of the West .....	E 124	Revenue Sharing Fund .....	E 98
		Transit Services .....	E 98
<b>L</b>		Municipal Finance and Administration Services .....	E 97
Labour, Ministry of .....	E 85	Municipal Grants (Highways) .....	E 116
Minister's Office .....	E 86		
Ministry Operations .....	E 87	<b>N</b>	
Boards and Agencies .....	E 88	National and Interprovincial Activities .....	E 35
Labour Relations Board .....	E 88	Neighbourhood Improvement Program (Municipal Affairs) .....	E 97
<i>Land Title Act</i> .....	E 27	New Employment Expansion and Development Program .....	E 125
Land Titles .....	E 26	North East Coal Development .....	E 77, E 79
Land Titles Survey Fund .....	E 136	North East Coal Development Fund .....	E 134
Lands and Housing .....	E 91		
Lands, Parks and Housing, Ministry of .....	E 89	<b>O</b>	
Minister's Office .....	E 90	Occupational Training .....	E 125
Ministry Operations .....	E 91	Office of the Ombudsman .....	E 7
Ministry Enterprises .....	E 92	Office of the Speaker .....	E 4
Law Reform Commission .....	E 26	Office of Women's Opportunities .....	E 87
Legal Services Society .....	E 26	Operating Grants—Colleges and Institutes .....	E 38
Legal Services to Government .....	E 24	Operating Grants—Other (Education) .....	E 38
Legislation .....	E 3	Operating Grants—Other (Universities, Science and Commu- cations) .....	E 124
<i>Legislative Assembly Allowances and Pension Act</i> .....	E 104	Operations .....	See Each Ministry
Legislative Assembly Superannuation Plan .....	E 104	Opportunities to Independence .....	E 73
Legislative Attendant and Pages .....	E 4	Order in Council Patients' Review Board .....	E 26
Legislative Caucuses .....	E 4		
Legislative Committees .....	E 4	<b>P</b>	
Legislative Documents .....	E 4	Parks and Outdoor Recreation .....	E 91
Legislative Internship Programs .....	E 4	Paving, Construction and Improvements .....	E 116
Legislative Procedure Review .....	E 4	Pesticide Management .....	E 49
Library Services .....	E 102	Pesticide Program .....	E 49
Liquor Control and Licensing .....	E 31	Petroleum Resources Division .....	E 43
Livestock Improvement .....	E 16	Pharmicare Programs .....	E 73
Local Services to Provincial Property .....	E 97	Physical Fitness and Amateur Sports Fund .....	E 130
Long-term Care Facilities .....	E 68	Planning and Engineering Services .....	E 116
Long-term Care Service Delivery .....	E 67	Planning, Policy and Central Services (Municipal Affairs) .....	E 97
Long-term Disability Plan .....	E 104	Police Services .....	E 14
Lottery Fund .....	E 134	Policy Development and Planning (Tourism) .....	E 111
		Policy Planning (Attorney General) .....	E 19
<b>M</b>		Post-secondary Education—Colleges and Institutions .....	E 38
Management Operations .....	See Each Ministry	Post-secondary Management .....	E 38
Management Operations and Educational Finance .....	E 35	Premier's Office .....	E 9
Management Program (Forests) .....	E 61	Pre-retirement Allowance .....	E 104
Management Services (Attorney General) .....	E 23	Preventive (Health) .....	E 68
Manpower .....	E 87	Preventive Service Delivery .....	E 67
Marine Resources .....	E 49	Probation and Family Services (Attorney General) .....	E 23
Market Development (Tourism) .....	E 112	Program Implementation and Coordination .....	E 77
Marketing Administration (Tourism) .....	E 112	Property Acquisition .....	E 116
Marketing and Advertising (Tourism) .....	E 112	Protocol .....	E 101
Marketing and Economics (Agriculture and Food) .....	E 13	Provincial Agricultural Land Commission .....	E 15
Marketing Services (Tourism) .....	E 112	Provincial Apprenticeship Board .....	E 88
Mechanical Site Preparation .....	E 125	Provincial Archives .....	E 102
Mechanical Expenses, California, U.S.A. .....	E 112	Provincial Capital Commission .....	E 56
Medical Expenses, London, England .....	E 78, E 83, E 70	Provincial Computerization of Libraries .....	E 107
Medical Services Commission .....	E 70	Provincial Computerization of Libraries Fund .....	E 131
Medical Services Plan .....	E 70, E 104	Provincial Elections .....	E 104
Members' Dining Room .....	E 4	Provincial Emergency Program .....	E 49
Members of the Legislative Assembly Compensation .....	E 104	Provincial Home Acquisition— <i>Home Conversion and Leasehold Loan Act</i> .....	E 93
Members of the Legislative Assembly Superannuation Plan .....	E 104	Provincial Home Acquisition Fund .....	E 91, E 134
Mental Health .....	E 68	Provincial Judiciary .....	E 20
Metric Conversion and Standards .....	E 123	Provincial Museum .....	E 102
Milk Board .....	E 14	Provincial Pension Plan—Government Contributions .....	E 104
Mine Improvement .....	E 45	Provincial Secretary and Government Services, Ministry of .....	E 99
Mineral Resources Division .....	E 45	Minister's Office .....	E 100
<i>Mining Regulation Act</i> .....	E 43	Provincial Secretary and Government Services Program .....	E 101
Minister's Office .....	See Each Ministry	Culture, Heritage and Recreation Programs .....	E 102
Ministry Enterprises .....	E 92	Public Service Commission .....	E 103
Ministry Executive and Program Support (Human Resources) .....	E 73		

	PAGE		PAGE
Superannuation Commission.....	E 104	Staff Development and Safety.....	E 103
Government Employee Relations Bureau.....	E 106	Statutory Accounts.....	E 136
Provincial Transit Subsidies.....	E 98	Statutory Appropriations.....	E 125
Public Schools Education.....	E 36	Statutory Services, Boards, Commissions.....	E 26
<i>Public Service Act</i> .....	E 78, E 83, E 112	Student Aid Programs.....	E 124
Public Service Commission—Executive and Administration.....	E 103	Student Financial Aid.....	E 38
Public Service Commission—Recruitment and Selection.....	E 103	Summer Youth Employment Program.....	E 125
Public Service Commission—Staff Development and Safety.....	E 103	Superannuation Branch Administration.....	E 104
Public Service Extended Health and Dental Plan.....	E 104	Superannuation Commission.....	E 104
Public Service Gratuities Grants.....	E 104	Superior and County Judiciary.....	E 20
Public Service Group Insurance.....	E 104	Support Services (Attorney General).....	E 19
Public Trustee.....	E 26	Surveys and Mapping.....	E 49
Purchase of Property Subject to Hazard.....	E 51	Systems and Data Processing (Finance).....	E 55
Purchasing Commission.....	E 55		
		<b>T</b>	
<b>R</b>		Teacher Services.....	E 36
Range Program (Forests).....	E 61	Teachers' Pension Fund.....	E 36
Recreation and Sport.....	E 102	Terrestrial Environment Management.....	E 49
Recreation Program (Forests).....	E 61	Terrestrial Studies.....	E 49
Recruitment and Selection.....	E 103	Tourism, Ministry of.....	E 109
Regional Contributing Grants.....	E 111	Minister's Office.....	E 110
Rehabilitation Programs.....	E 125	Operations Services.....	E 111
Rehabilitation Services.....	E 73	Marketing Services.....	E 112
Rentalsman.....	E 31	Trade and Industry.....	E 77
Renters' Tax Credit.....	E 73	Transit Services.....	E 98
Research and Development.....	E 35	Transportation and Highways, Ministry of.....	E 113
Resource and Environment Management.....	E 49	Minister's Office.....	E 114
Resource Management Program.....	E 43	Administration and Services Department.....	E 115
Resource Revenue Stabilization Fund.....	E 134	Highway Operations Department.....	E 116
Retiring Allowance.....	E 104	Hydro Development—Highways.....	E 117
Revenue Operations.....	E 55	Transportation Policy Department.....	E 118
Revenue Sharing Fund.....	E 98, E 135	Crown Corporation Assistance.....	E 118
Road and Bridge Maintenance and Construction.....	E 116	Motor Vehicle Department.....	E 119
Royal Canadian Mounted Police Contract.....	E 21	Motor Carrier Commission and Branch.....	E 120
Rural Gasification Projects.....	E 125	Transportation Policy Analysis Branch.....	E 118
		Treasury Branch.....	E 55
		<b>U</b>	
<b>S</b>		Uncollectible Debts Write-off.....	E 57
Safety Engineering.....	E 87	Unemployment Insurance.....	E 101
Salaries Contingencies.....	E 57	Universities.....	E 124
Salary and Benefits of Services—Sundry Employees.....	E 103	Universities Council.....	E 124
School District Grants.....	E 36	Universities, Science and Communications, Ministry of.....	E 121
School Operations and Services.....	E 36	Minister's Office.....	E 122
School Programs.....	E 36	Ministry Administration and Support.....	E 123
Science and Technology Programs.....	E 123	Government Telecommunications.....	E 124
Seniors' Counselling Service.....	E 73	Universities.....	E 124
Seniors' Day Centres.....	E 73	<i>University Endowment Land Act</i> .....	E 93
Seniors' Supplement.....	E 73	University Endowment Lands Administration Account.....	E 136
Sergeant-at-Arms.....	E 4	University Operating Grants Program.....	E 124
Service Delivery (Health).....	E 67	Urban Transit Authority.....	E 98
Service Delivery Grants.....	E 67	Utility Regulation Section.....	E 44
Services for Family and Children.....	E 73		
Services to Seniors.....	E 73	<b>V</b>	
Sessional Services.....	E 4	Vehicle and Drivers Licensing Branch.....	E 119
Shelter Aid for Elderly Renters.....	E 73	Veterans' Hospital Agreement.....	E 125
Silviculture Program.....	E 61, E 125	Visitor Services.....	E 111
<i>Small Business Development Act</i> .....	E 50	Vocational Rehabilitation.....	E 125
Southwest Region Floods.....	E 50		
Special Care Service Grants.....	E 67	<b>W</b>	
Special Delivery Grants.....	E 67, E 70	Waste Management.....	E 49
Special Education.....	E 36	Water Management.....	E 49
<i>Special Funds Act</i> .....	E 120	Wildlife Management.....	E 49
Special Programs for the Retarded.....	E 73	Winter Employment Stimulation.....	E 125
Special Purpose Funds.....	E 129	Workers' Compensation.....	E 101
Special Services (Tourism).....	E 112	Write-off Uncollectable Debts.....	E 57
Special Warrant No. 2 (Agriculture and Food).....	E 13	Write-offs under \$2,000.....	E 106
Special Warrant No. 3 (Human Resources).....	E 73		
Special Warrant No. 4 (Consumer and Corporate Affairs).....	E 30	<b>Y</b>	
Special Warrant No. 5 (Attorney General) E 21, E 22, E 23, E 24	E 24	Youth Containment Centres.....	E 23
Special Warrant No. 6 (Health).....	E 68		
Special Warrant No. 7 (Forests).....	E 63		
Special Warrant No. 8 (Labour).....	E 86		
Special Warrant No. 9 (Tourism).....	E 112		
Special Warrant No. 10 (Finance).....	E 58		
Special Warrant No. 11 (Agriculture and Food).....	E 13		



GOV DOC CA2 BC FC P721 1983-V-1  
BRITISH COLUMBIA  
PUBLIC ACCOUNTS OF BRITISH  
COLUMBIA FOR THE FISCAL YEAR  
SERIAL M2 40175486 GOV PUB



\*000039619424\*



B31806